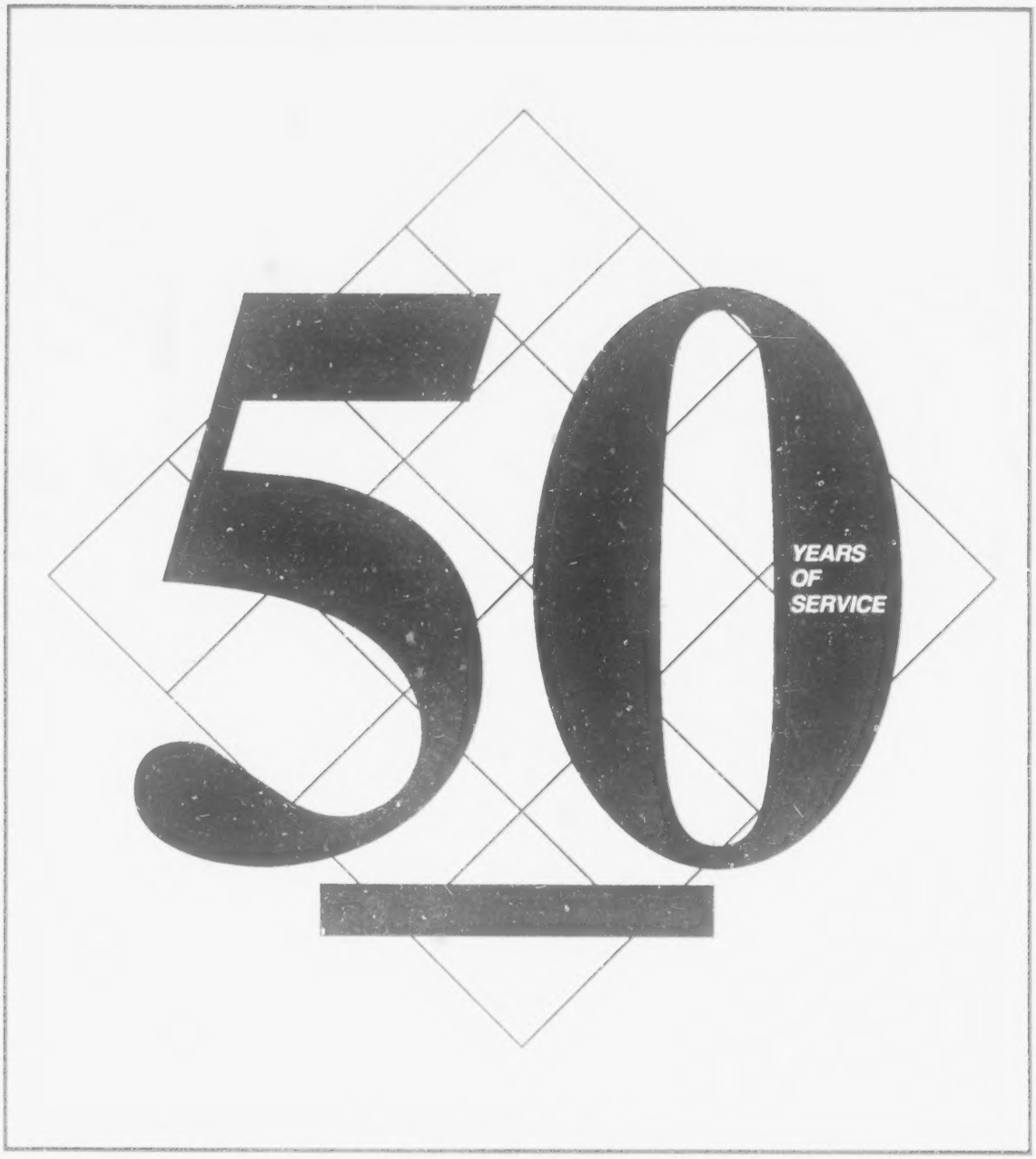

Louisiana Department of Revenue and Taxation

Annual Report for Fiscal Year 1986-87

R-20078

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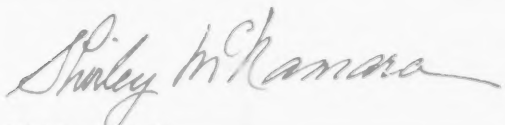
The Secretary's Letter

To: The Honorable Edwin W. Edwards
Governor of Louisiana
and
Members of the Louisiana Legislature

In accordance with the provisions of Louisiana Revised Statute 36:454(7), I am pleased to present to you the annual report of the Louisiana Department of Revenue and Taxation for the fiscal year ended June 30, 1987.

Total revenue collections held at $3.0 billion, down just $180 million from last fiscal year, despite the continuing downturn in the economy. Our audit collection and support staffs are to be commended for the $80.6 million they collected during a very difficult year.

The Department celebrated its 50th anniversary during this fiscal year. As we begin this Department's second half-century of service to this state, my staff and I reaffirm our commitment to fair and impartial administration of the tax laws of this state.



Shirley McNamara
Secretary of Revenue and Taxation

Department Directory

Main Office – Baton Rouge
330 North Ardenwood

Department Information	(504) 925-7537
Tax Forms	(504) 925-7532
Accounts Receivable	(504) 925-7448
Central Registration	(504) 925-7318
Excise Taxes	(504) 925-7656
Income and Corporation Franchise Taxes	(504) 925-4611
Inheritance and Gift Taxes	(504) 925-7424
Natural Resources, Severance Tax	(504) 925-7500
Public Relations	(504) 925-1798
Research	(504) 925-7623
Sales Tax	(504) 925-7356
Unclaimed Property	(504) 925-7425
Withholding	(504) 925-7342

Louisiana Tax Commission

Jamar Adcock, Chairman
923 Executive Park, Suite 12
Baton Rouge, LA 70896
(504) 925-7830

District Offices

Alexandria
900 Murray Street
(318) 487-5322

Houston, Texas
2656 South Loop West, Suite 570
(713) 667-6074

Lafayette
119 Vine Street
(318) 265-5455

Lake Charles
1528 East Prien Lake Road
(318) 491-2561

Monroe
122 St. John Street
(318) 362-3151

New Orleans
230 Loyola Avenue, 6th Floor
(504) 568-5225

Shreveport
1525 Fairfield Avenue
(318) 226-7500

Thibodaux
1418 Tiger Drive
(504) 446-3360

Organizational Chart

Department Profile

The Department of Revenue came into being on December 3, 1936 (the "Taxation" was added later). Prior to 1936, the duties of the Department were performed by the Office of the Supervisor of Public Accounts, which was originally organized to audit state offices and other state government entities. The Office assumed its first tax-collecting function in 1920 with the administration of the new one-cent per gallon gasoline tax. Severance tax was added in 1922, tobacco tax in 1926, and malt and carbon black taxes in 1928. The 1934 income tax law was one of several state tax laws passed in the early 30's. By 1936, the tax-collecting function over-shadowed the auditing function to such a degree that it was necessary to separate the two.

Act 69 of the 1936 Regular Session of the Legislature proposed a constitutional amendment creating the Department of Revenue. The amendment, which passed by an overwhelming majority in the November general election, abolished the Office of the Supervisor of Public Accounts; made the former Supervisor of Public Accounts, Alice Lee Grosjean, the first Collector of Revenue; and created the Office of the Supervisor of Public Funds to handle auditing responsibilities.

"Taxation" was added to the Department name and the title of the head of the Department was changed from "Collector of Revenue" to "Secretary of Revenue and Taxation" when Louisiana adopted the cabinet form of government in the mid-70's. Shirley McNamara has served as Department Secretary since June 1976.

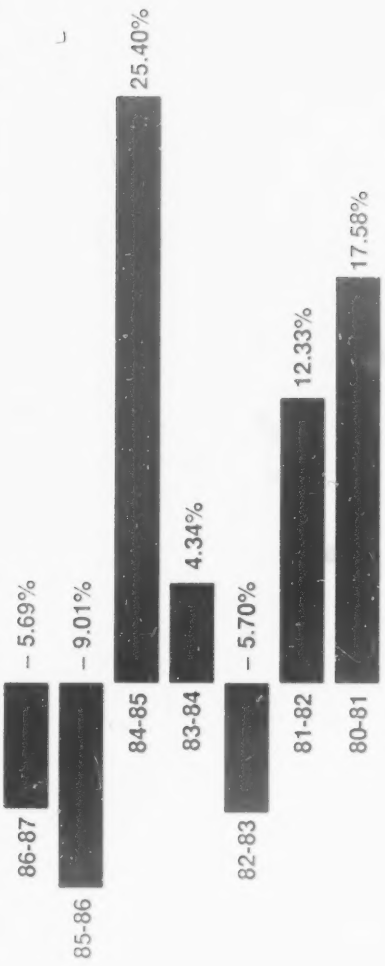
Department tax functions are divided into three administrative groups. The majority of the support functions are grouped under the Office of Management and Finance.

The Louisiana Tax Commission, a five-member panel which operates under the authority of the Department, is directly responsible for the ad valorem assessments for a number of public service corporations or companies. It is also responsible for ascertaining that all properties are assessed equitably and uniformly. For a copy of the Louisiana Tax Commission's biennial report, write to the Commission at Post Office Box 66788, Baton Rouge, Louisiana 70896.

Operating Expenses

Category	*1986-87*
Salaries and Related Benefits	$23,756,107.76
Travel	1,721,296.85
Operating Services	6,341,766.91
Operating Supplies	219,518.11
Professional Services	76,670.75
Interagency Transfers	79,339.24
Capital Outlay	88,990.76
Total Expenditures	$32,283,690.38
Cost per $100 of tax collected	$1.08

Total Department Collections



Total Collections Percent of Change From Prior Fiscal Year

Fiscal Year	Total Collections	%Change
1986-87	$2,989,045,449.78	– 5.69
1985-86	3,169,228,485.40	– 9.01
1984-85	3,482,893,487.27	25.40
1983-84	2,777,535,437.10	4.34
1982-83	2,662,087,740.84	– 5.70
1981-82	2,822,877,909.32*	12.33
1980-81	2,512,990,869.77*	17.58

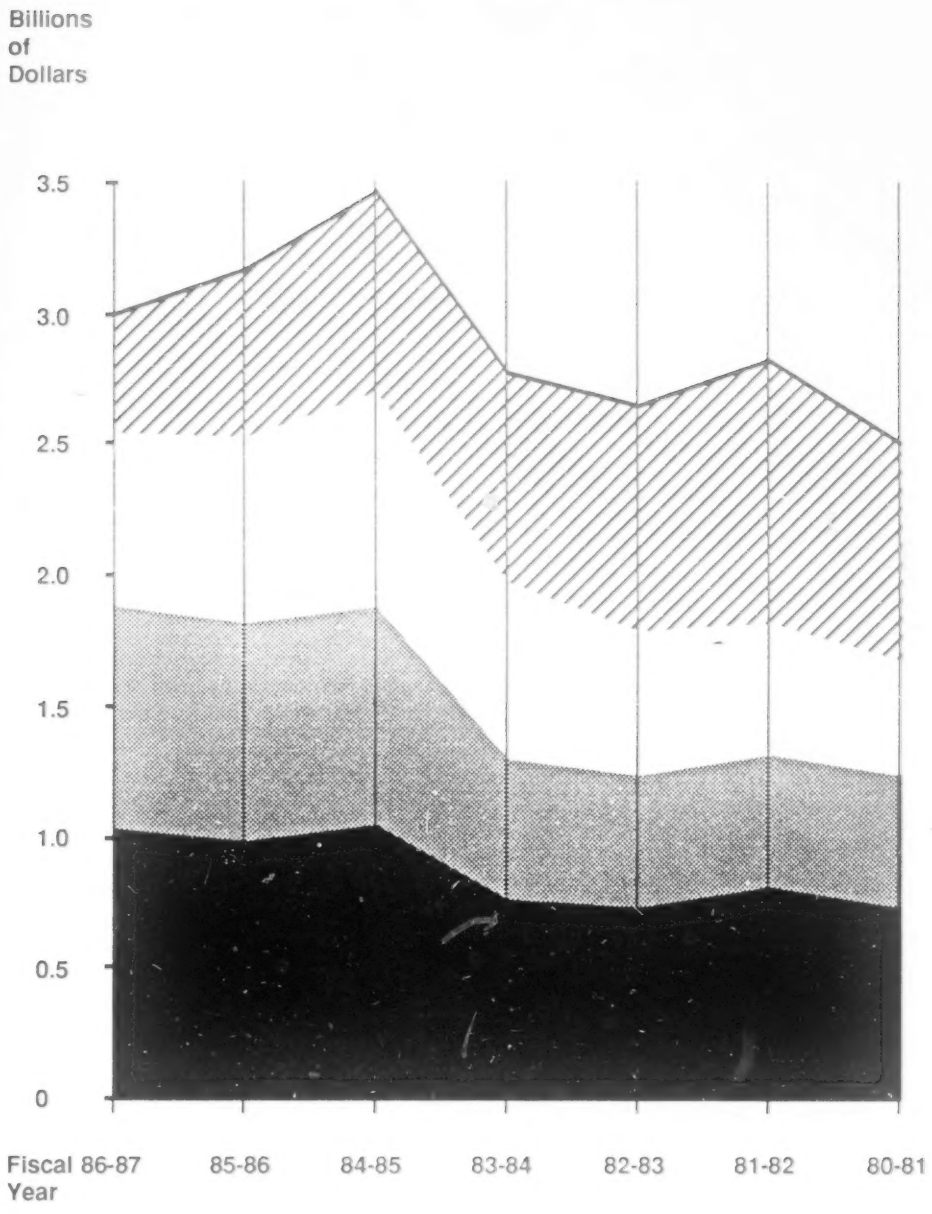
* Does not include accrued revenues.

Comparative Revenue Collections

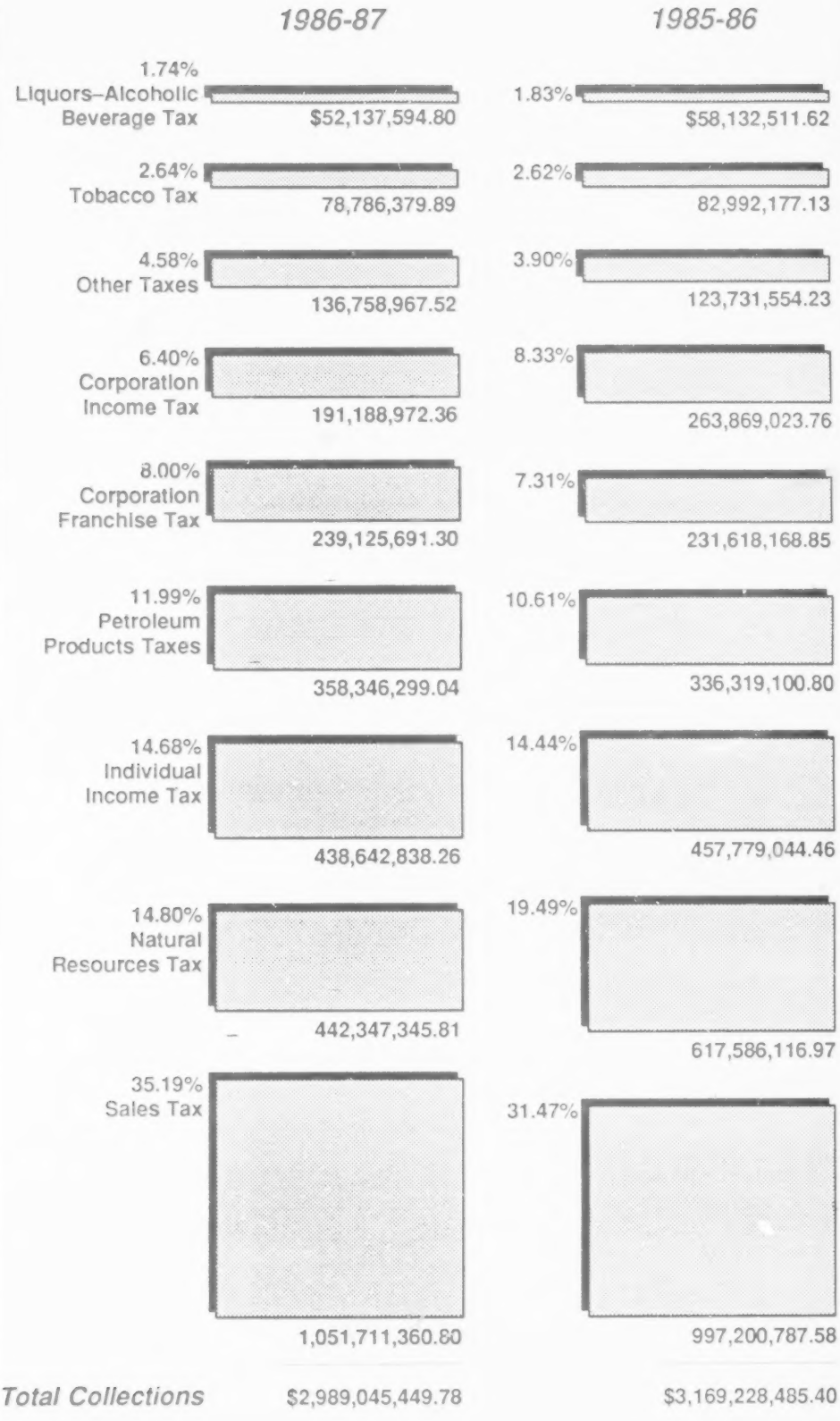
State Revenues	1986-87	1985-86	% Change
Contractor Fee, Nonresident	$3,650.00	$9,170.00	-60.20
Corporation Franchise Tax	239,125,691.30	231,618,168.85	3.24
Electric Cooperative Fee	30,323.50	30,973.70	-2.10
Gift Tax	2,490,360.63	2,421,046.51	2.89
Hazardous Waste Disposal Tax	3,008,607.88	2,820,462.32	6.67
Income Taxes			
Corporation	191,188,972.36	263,869,023.76	-27.54
Fiduciary*	10,057,699.10	0.00	
Individual	438,642,838.26	457,779,044.46	-4.18
Inheritance and Estate Transfer Tax	37,676,521.18	38,451,618.63	-2.02
Liquors-Alcoholic Beverages			
High Alcoholic Content (Liquor/Wine)	16,852,337.55	18,594,772.13	-9.37
Low Alcoholic Content (Beer)	34,483,489.87	28,505,625.13	20.97
Retail Alcoholic Beverage	801,767.38	11,032,114.36	-92.73
Minerals, Oil, and Gas			
Pipeline Safety Inspection Fee	479,322.95	856,668.70	-44.05
Surface Mining and Reclamation Fee	194,767.92	0.00	
Natural Resources Taxes			
General Severance	442,228,823.24	617,457,825.22	-28.38
Reforestation Severance	118,522.57	128,291.75	-7.61
Occupational License Tax	80,039.80	109,198.88	-26.70
Petroleum Products Taxes			
Gasoline	302,873,074.99	280,767,533.41	7.87
Inspection Fee (Gasoline)	946,266.41	731,075.84	29.43
Special Fuels	54,526,957.64	54,820,491.55	-0.54
Public Utilities Taxes			
Inspection and Supervision Fee	4,298,801.03	2,768,082.46	55.30
Motor Carrier Fee**	0.00	155.00	
Natural Gas Franchise	9,205,251.31	11,279,725.38	-18.39
Transportation and Communication	23,266,512.97	28,219,212.38	-17.55
Sales Tax	1,051,711,360.80	997,200,787.58	5.47
Soft Drinks Tax	10,885,061.31	11,803,133.60	-7.78
Soft Drink Permit Fee	-6,173.17	4,395.23	-240.45
Tobacco Tax	78,778,718.59	82,984,702.13	-5.07
Tobacco Permit Fee	7,661.30	7,475.00	2.49
Unclaimed Property	12,870,688.44	3,045,087.12	322.67
Total State Revenues	2,966,827,917.11	3,147,315,861.08	-5.73
Other Taxes			
Beer, Parishes and Municipalities	5,206,007.38	5,110,877.39	1.86
Hotel/Motel Room Occupancy Tax			
Louisiana Stadium and Exposition District	11,858,001.24	11,709,266.81	1.27
New Orleans Exhibition Hall Authority	5,153,524.05	5,092,480.12	1.20
Total Other Taxes	22,217,532.67	21,912,624.32	1.39
Grand Total	$2,989,045,449.78	$3,169,228,485.40	-5.69

*Fiduciary income tax collections in fiscal year 1985-86 were included in the individual income tax collections.
**Transferred to the Public Service Commission.

Collection Trends

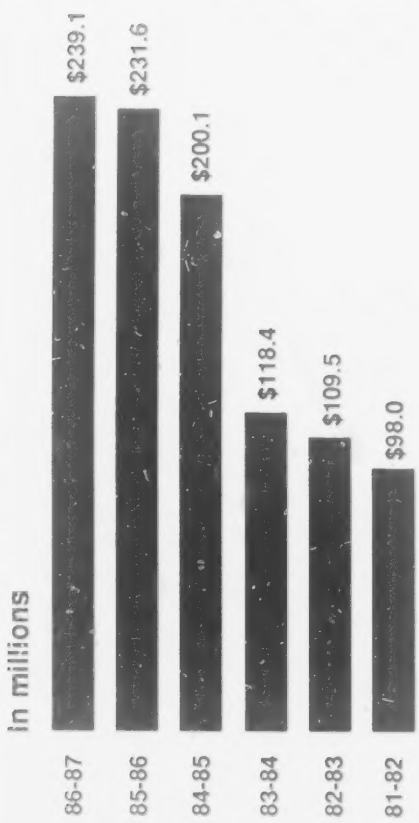


Summary of Major Revenue Sources



Major Revenue Sources

Corporation Franchise Tax



Corporation Franchise Tax collections rose from $231.6 million to $239.1 million, an increase of 3.24 percent, in fiscal year 1986-87.

Act 59 of the 1986 Regular Session of the Louisiana Legislature moved the due date of the corporation franchise tax return and payment up one month, effective for taxable periods beginning on or after January 1, 1987.

Effective July 1, 1984, the corporation franchise tax rate was increased from $1.50 per each $1,000 of capital stock, surplus, undivided profits, and borrowed capital (taxable base) to $1.50 for each $1,000 of taxable base up to $300,000 and $3 for each $1,000 of taxable base over $300,000. The minimum amount of tax paid by a corporation is $10 per year. Corporation franchise tax, administered by the Income and Corporation Franchise Taxes Division, is levied on any corporation doing business or qualified to do business in Louisiana, unless specifically exempted by statute.

Fiscal Year	Amount Collected	% Change
1986-87	$239,125,691.30	3.24
1985-86	231,618,168.85	15.74
1984-85	200,114,309.93	69.01
1983-84	118,402,976.32	8.11
1982-83	109,522,055.03	11.81
1981-82	97,954,666.76*	37.61

*Does not include accrued revenues.

Corporation Income Tax

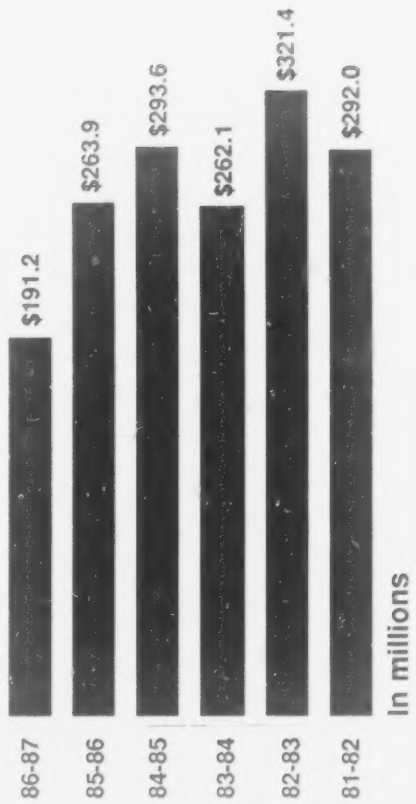
Corporation Income Tax, which applies to all corporations deriving income from Louisiana sources, is administered by the Income and Corporation Franchise Taxes Division. Corporation income tax is levied on the net taxable income of all domestic and foreign corporations, unless specifically exempted by statute.

Act 60 of the 1986 Regular Session of the Louisiana Legislature moved the due date of the corporation income tax up one month, effective for taxable periods beginning on or after January 1, 1986.

In fiscal year 1986-87, corporation income tax collections fell from $263.9 million to $191.2 million, a decline of 27.54 percent.

The rates of the tax are as follows:

1) Four percent on the first $25,000 of net taxable income;
2) Five percent on the next $25,000;
3) Six percent on the next $50,000;
4) Seven percent on the next $100,000; and
5) Eight percent on amounts over $200,000.

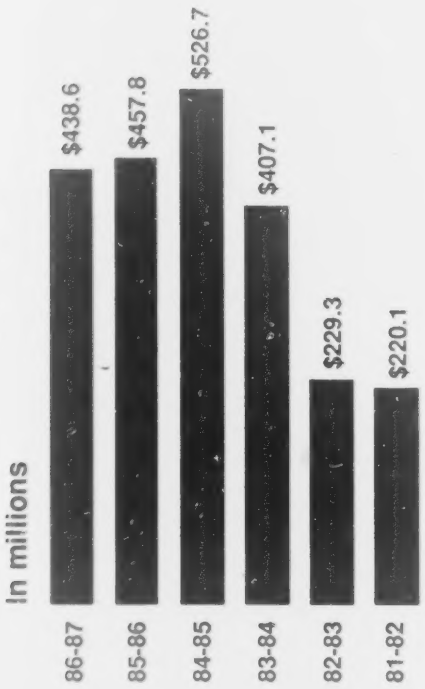


Fiscal Year	Amount Collected	% Change
1986-87	$191,188,972.36	– 27.54
1985-86	263,869,023.76	– 10.13
1984-85	293,597,811.45	12.02
1983-84	262,099,721.46	– 18.44
1982-83	321,372,015.01	10.08
1981-82	291,952,896.20*	9.50

*Does not include accrued revenues

Individual Income Tax

In fiscal year 1986-87, individual income tax collections dropped from $457.8 million to $438.6 million, a decline of 4.18 percent. The dramatic 77.57 percent increase in fiscal year 1983-84 reflected the change in the income tax law enacted by the legislature in the 1983 Second Extraordinary Session.



Louisiana individual income tax applies to all income received by a Louisiana resident, and income from Louisiana sources received by a non-resident or part-year resident. The tax is based on federal tax laws for simplification, although Louisiana's is not a true "piggyback" system. The starting point for computation of the tax is federal adjusted gross income, less federal excess itemized deductions. A deduction is allowed for the amount of federal income tax paid.

A taxpayer filing as single, as married filing separately, or as head of household is taxed at the following rates: 2 percent of the first $10,000; 4 percent of the next $40,000; and 6 percent of taxable income over $50,000. A qualifying widow or married persons filing a joint return are taxed at the following rates: 2 percent of the first $20,000; 4 percent of the next $80,000; and 6 percent of the taxable income over $100,000. A combined personal exemption and standard deduction is provided in the tables as follows: single and married filing separately–$4,500; married filing jointly, head of household and qualifying widow –$9,000. A deduction of $1,000 is allowed for each dependent and for each taxpayer and spouse who is 65 years of age or older and/or blind.

In addition, various credits are allowed against the tax. The most commonly claimed credits include credit for taxes paid to other states, certain disabilities, and ten percent of the credits allowed on the federal return. This credit is limited to $25.

Fiscal Year	Amount Collected	% Change
1986-87	$438,642,838.26	– 4.18
1985-86	457,779,044.46	– 13.08
1984-85	526,683,982.79	29.37
1983-84	407,101,052.21	77.57
1982-83	229,261,077.87	4.15
1981-82	220,133,618.93*	18.57

* Does not include accrued revenues.

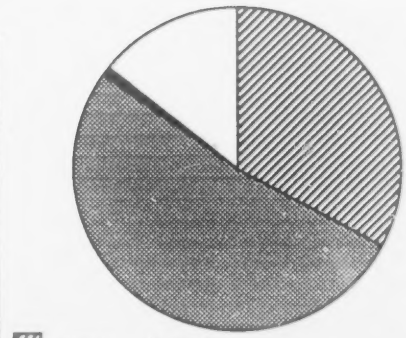
Individual Income Tax Returns

by Filing Status and Tax Brackets 1986 Tax Year

Individual Income Tax Returns by Filing Status*

Filing Status	# Returns
Single	457,678
Married Filing Jointly	730,071
Married Filing Separately	10,944
Head of Household and Qualifying Widow	193,969
Total Returns Filed	1,392,662

*As of September 24, 1987



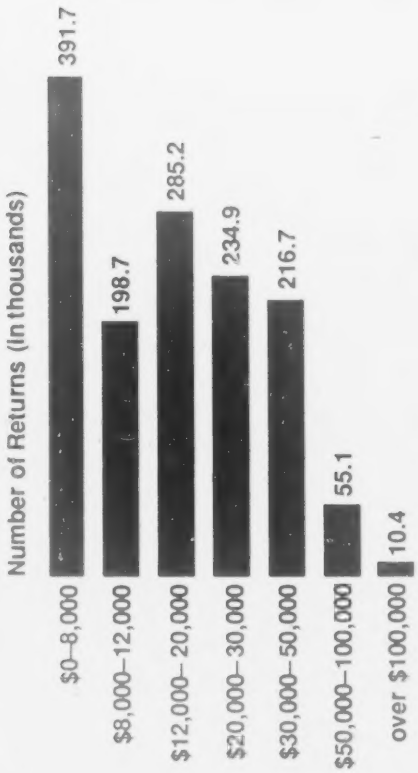
Single – 32.86%
Married Filing Jointly – 52.42%
Married Filing Separately – .79%
Head of Household and Qualifying Widow – 13.93%

Louisiana Income Tax After Credits as of September 24, 1987

Brackets of Louisiana Income Tax After Credits	Number of Returns Filed	Total Adjusted Louisiana Tax (Line 10)
0- .99	418,449	$0
1- 9.99	31,918	172,756
10- 19.99	30,895	471,236
20- 39.99	57,806	1,739,692
40- 59.99	52,682	2,641,360
60- 99.99	96,672	7,716,275
100- 199.99	162,758	23,823,943
200- 299.99	103,706	25,641,687
300- 399.99	88,102	30,682,126
400- 599.99	137,118	67,659,903
600- 999.99	144,401	110,345,297
1,000- 1,599.99	48,155	58,193,935
1,600- 2,199.99	9,589	17,685,832
2,200- 3,999.99	6,932	19,416,900
4,000- 5,999.99	1,631	7,885,197
6,000- 9,999.99	1,032	7,799,178
10,000 and over	816	19,592,290
Total	1,392,662	$401,467,607

Individual Income Tax Returns

by Income Brackets and Zip Code Areas 1986 Tax Year



Federal Adjusted Gross Income by Income Brackets*

Federal Adjusted Gross Income Bracket		Total Federal Adjusted Gross Income (Line 7A)	Number of Returns Filed
≥ -	<		
0 -	6,000	$872,883,307	288,242
6,000 -	8,000	723,596,683	103,471
8,000 -	10,000	925,047,535	102,713
10,000 -	12,000	1,053,001,876	95,957
12,000 -	15,000	1,650,446,571	122,728
15,000 -	20,000	2,825,546,082	162,441
20,000 -	25,000	2,921,653,875	130,370
25,000 -	30,000	2,865,931,999	104,577
30,000 -	40,000	5,011,472,440	145,128
40,000 -	50,000	3,171,264,140	71,563
50,000 -	70,000	2,418,127,835	42,220
70,000 -	100,000	1,046,689,488	12,835
100,000 -	150,000	699,928,684	5,844
150,000 -	250,000	535,258,756	2,853
250,000 -	500,000	425,014,785	1,264
500,000 -	1,000,000	201,018,093	300
over	1,000,000	298,260,564	156
Total		$27,645,142,713	1,392,662

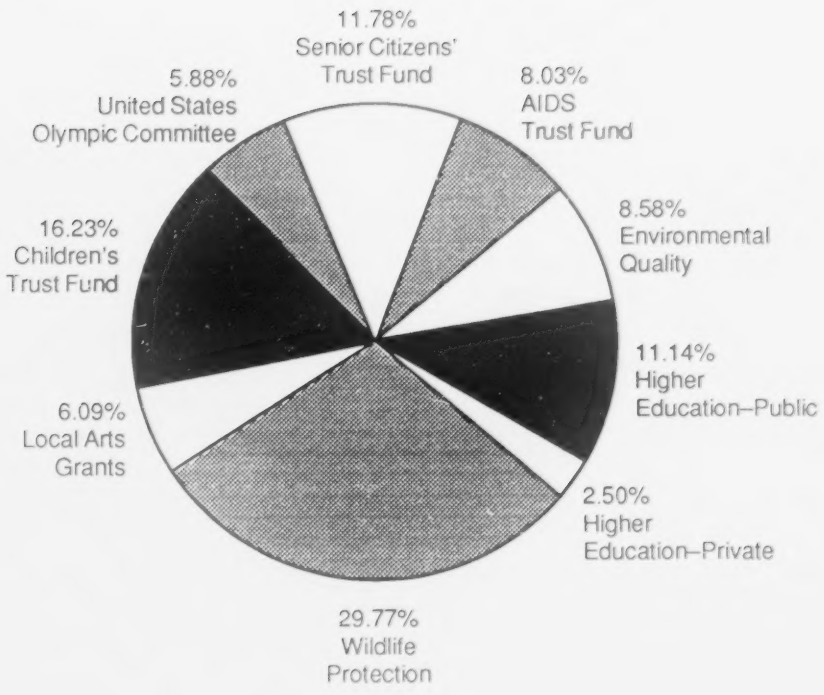
*As of September 24, 1987

Adjusted Louisiana Tax by Zip Code Area as of September 24, 1987

Zip Code Area		Number of Returns Filed	Total Federal Adjusted Gross Income (Line 7A)	Average Federal Adjusted Gross Income	Total Adjusted La. Tax (Line 10)	Average Adjusted La. Tax
700	Metairie, Kenner, Westwego, Harvey, Marrero, Lutcher	211,261	$4,431,440,967	$20,976	$67,343,749	$319
701	New Orleans	179,271	3,569,214,512	19,910	55,171,694	308
703	Thibodaux, Houma, Raceland, Morgan City	80,795	1,513,494,610	18,733	21,041,159	260
704	Hammond, Slidell, Bogalusa, Mandeville, Covington	80,974	1,631,585,913	20,150	23,063,543	285
705	Lafayette, Opelousas, Jennings, Crowley	166,955	3,196,660,181	19,147	45,669,314	274
706	Lake Charles, Cameron, Westlake, Sulphur, DeRidder	69,880	1,446,095,746	20,694	21,186,932	303
707	Baker, Zachary, Denham Springs, Plaquemine, Gonzales	82,772	1,624,779,222	19,630	22,685,322	274
708	Baton Rouge	107,301	2,385,807,246	22,235	38,238,250	356
710	Mansfield, Coushatta	49,854	924,471,056	18,544	12,139,248	243
711	Shreveport, Bossier City	93,325	2,026,564,161	21,715	31,503,367	338
712	Monroe, Ruston, Winnsboro	88,112	1,666,108,257	18,909	22,822,726	259
713	Alexandria, Bunkie, Ferriday, Vidalia	58,162	1,033,705,988	17,773	13,356,398	230
714	Zwolle, Leesville, Many, Fort Polk, Natchez	43,284	742,289,255	17,149	9,156,800	212
	Out-of-State	80,716	1,452,925,599	18,000	18,089,105	224
Total		1,392,662	$27,645,142,713	$19,851	$401,467,607	$288

Individual Income Tax Refund Checkoffs

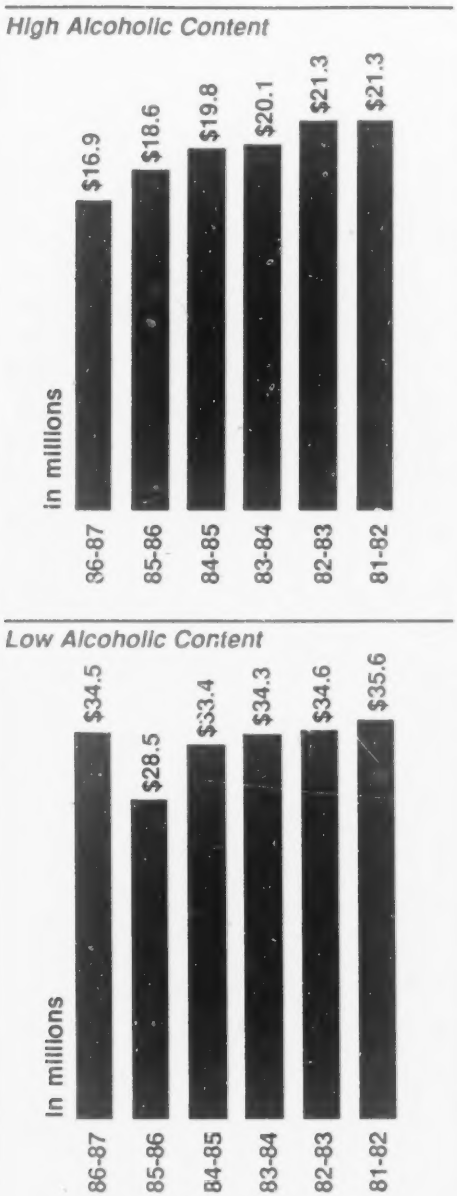
1986 Tax Year



Louisiana Refund Checkoffs as of September 30, 1987

Donation	Number of Taxpayers Contributing	Total Amount Donated	% of Total Donations	Average Donation
Wildlife Protection	2,391	$22,584	29.77	$9.45
Local Arts Grants	752	4,620	6.09	6.14
Louisiana Children's Trust Fund	1,521	12,310	16.23	8.09
United States Olympic Committee	806	4,460	5.88	5.53
Louisiana Senior Citizens' Trust Fund	1,388	8,935	11.78	6.44
Louisiana AIDS Trust Fund	916	6,094	8.03	6.65
Louisiana Environmental Quality	1,057	6,506	8.58	6.16
Louisiana Higher Education–Public	1,183	8,451	11.14	7.14
Louisiana Higher Education–Private	399	1,899	2.50	4.76
Total	10,413	$75,859	100.00	$7.29

Liquors—Alcoholic Beverage Tax



In fiscal year 1986-87, beer, liquor, and wine tax collections rose from $47.1 million to $51.3 million, an increase of 8.99 percent.

Alcoholic beverage tax, which is administered by the Excise Taxes Division, is levied on beer, liquor, and wine, and paid by the first handler of the product in the state. The rates are: beer (and other beverages with an alcoholic content of .05 to 6 percent)–$10 per 31-gallon barrel; liquor–66 cents per liter; sparkling wine–42 cents per liter; still wine–3 cents per liter if the wine's alcoholic content is not over 14 percent, and 6 cents per liter if the wine's alcoholic content exceeds 14 percent, but is not more than 24 percent.

Alcoholic beverage tax collections (low alcoholic content) in fiscal year 1985-86 do not include $6,420,387.59 paid under protest and placed in escrow.

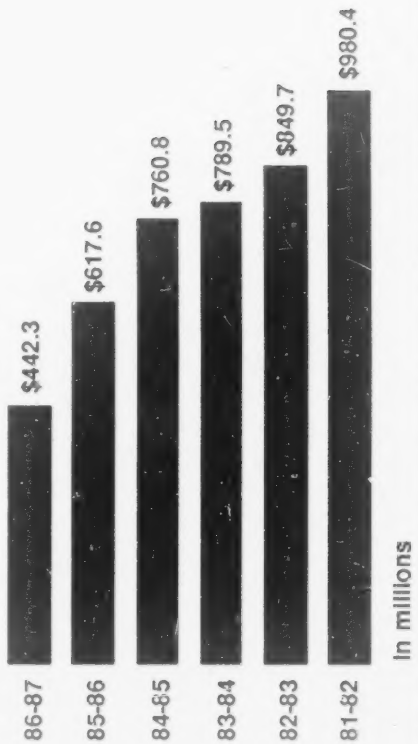
Fiscal Year	Low Alcoholic Content (Beer)	High Alcoholic Content (Liquor and Wine)	Total	% Change
1986-87	$34,483,489.87	$16,852,337.55	$51,335,827.42	8.99
1985-86	28,505,625.13	18,594,772.13	47,100,397.26	–11.44
1984-85	33,406,360.61	19,775,989.02	53,182,349.63	–2.17
1983-84	34,280,564.38	20,078,689.57	54,359,253.95	–2.84
1982-83	34,604,233.26	21,345,530.93	55,949,764.19	–1.75
1981-82	35,635,690.47*	21,309,302.06*	56,944,992.53*	4.64

* Does not include accrued revenues.

Natural Resources Taxes

Natural resources tax, commonly known as general severance tax, is collected on all natural resources, including oil and gas, "severed" from Louisiana soil and water. Natural resources severance collections declined in fiscal year 1986-87 for the fifth consecutive year to $442.3 million, a 28.37 percent drop from fiscal year 1985-86.

The tax rates for the various natural resources remained the same in fiscal year 1986-87, except for the imposition of a surface mining and reclamation fee of eight cents per ton of coal or lignite mined in the state, effective June 30, 1986.



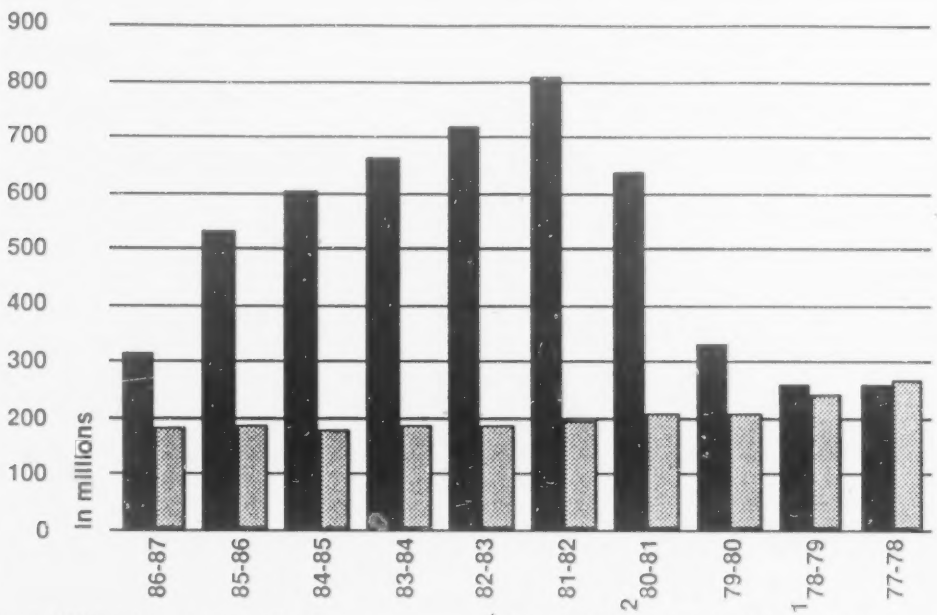
Fiscal Year	Amount Collected	% Change
1986-87	$442,347,345.81	– 28.37
1985-86	617,586,116.97	– 18.82
1984-85	760,752,753.29	– 3.65
1983-84	789,531,341.36	– 7.09
1982-83	849,737,667.11	– 13.33
1981-82	980,421,793.79*	20.58

*Does not include accrued revenues.

Natural Resources

Production and Net Cash Collections

Oil/Condensate Production and Net Cash Collections



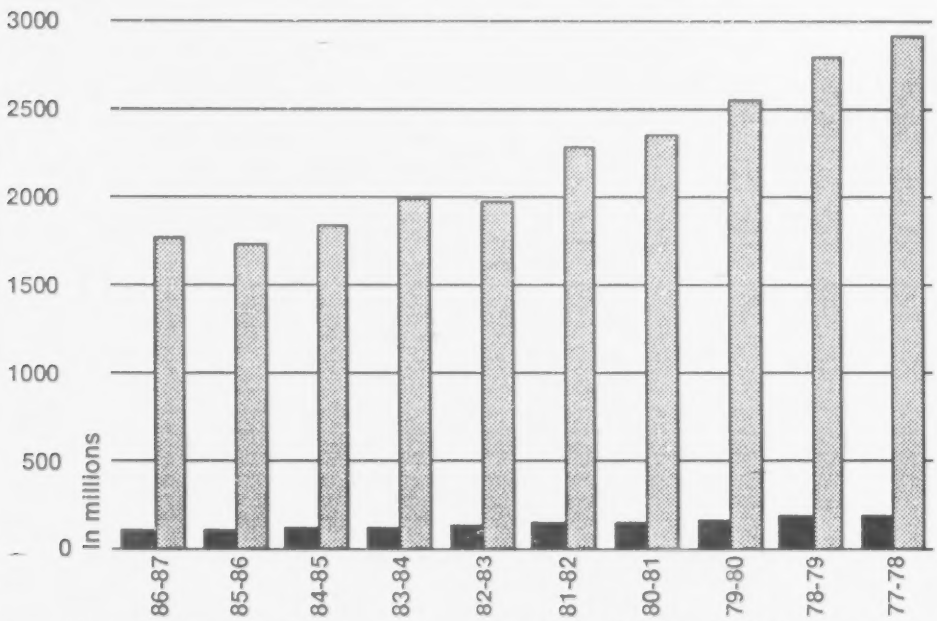
Oil/condensate tax collections in millions of dollars

Oil/condensate production in millions of barrels

[1] June 1979 – the gradual decontrol of oil initiated.

[2] January 1981 – the total decontrol of oil attained.

Natural Gas Production and Net Cash Collections



Natural gas tax collection in millions of dollars

Natural gas production in millions of MCFs

Natural Resources

Collections by Resource

Resource	1986-87	1985-86	% Change
Oil/Condensate	$316,746,562.35	$486,223,883.09	– 34.86
Gas	115,462,917.86	120,272,997.05	– 4.00
Timber/Pulpwood	7,173,772.41	7,447,974.84	– 3.68
Minerals	2,845,570.62	3,512,970.24	– 19.00
Reforestation	118,522.57	128,291.75	– 7.61
Total	$442,347,345.81	$617,586,116.97	– 28.37

Oil/Condensate and Natural Gas Production and Net Cash Collections

(Does not include accrued revenues.)

Fiscal Year	Oil/Condensate Tax Collections (Dollars)	Oil/Condensate Production (Barrels)	Natural Gas Tax Collections (Dollars)	Natural Gas Production (MCFs)
1986-87	$318,128,137.29	184,110,908.74	$121,108,439.98	1,771,191,806.00
1985-86	533,761,390.59	186,743,286.43	119,819,142.98	1,740,016,533.00
1984-85	606,909,815.97	181,208,017.89	124,847,347.91	1,840,044,177.39
1983-84	666,845,430.85	189,662,280.13	136,337,169.62	1,989,605,857.00
1982-83	719,725,489.89	186,883,693.33	138,363,571.89	1,975,467,139.00
1981-82	809,285,811.93	197,968,513.76	159,424,740.93	2,290,214,109.00
1980-81	639,024,418.95	209,963,775.50	160,872,591.05	2,363,366,389.00
1979-80	335,017,133.47	209,158,801.43	174,308,230.58	2,558,384,379.00
1978-79	261,942,795.10	242,412,166.36	191,764,975.60	2,798,454,541.00
1977-78	259,613,666.82	269,112,519.36	202,031,301.80	2,926,564,328.00
1976-77	269,874,158.46	295,457,801.18	210,372,381.15	3,066,449,864.00
1975-76	275,928,253.21	326,217,542.62	225,791,583.52	3,321,032,842.00
1974-75	282,483,486.72	364,522,502.89	250,940,363.57	3,730,912,260.00
1973-74	186,060,926.59	440,660,860.75	192,213,660.23	4,238,244,668.00

Natural Resources

Net Cash Distribution by Parish

Parish	Total tax collected	Tax collected on all timber products	Tax collected on all other products	Oil tax	Gas tax	LPG tax	Sulphur tax	Timber tax
Acadia	12,064,158.62	15,378.64	12,048,779.98	8,076,877.02	3,970,228.03	0.00	0.00	9,521.48
Allen	1,997,677.75	309,098.29	1,688,579.46	1,382,308.38	295,420.38	0.00	0.00	152,337.49
Ascension	1,009,882.63	2,674.63	1,007,208.00	857,937.48	147,575.38	0.00	0.00	115.05
Assumption	2,648,438.34	1,176.56	2,647,261.78	1,537,769.78	1,072,974.34	0.00	0.00	443.85
Avoyelles	1,087,732.96	15,571.21	1,072,161.75	1,072,296.41	(134.66)	0.00	0.00	8,669.64
Beauregard	4,107,582.66	471,417.32	3,636,165.34	3,251,451.01	362,981.96	0.00	0.00	145,445.87
Bienville	2,666,593.21	356,152.84	2,310,440.37	360,613.92	1,948,824.71	0.00	0.00	177,942.41
Bossier	3,105,755.29	180,632.62	2,925,122.67	2,153,597.60	771,200.70	0.00	0.00	115,900.59
Caddo	4,823,228.77	60,756.48	4,762,472.29	3,805,908.48	956,563.81	0.00	0.00	29,010.61
Calcasieu	8,083,815.13	85,641.79	7,998,173.34	6,545,506.62	1,442,976.22	0.00	0.00	17,485.79
Caldwell	1,059,868.78	114,157.30	945,711.48	6,072.91	939,638.57	0.00	0.00	73,674.63
Cameron	25,944,427.64	0.00	25,944,427.64	18,198,170.76	7,744,708.35	0.00	0.00	0.00
Catahoula	2,719,754.19	64,272.20	2,655,481.99	2,650,087.66	376.33	0.00	0.00	40,379.31
Claiborne	9,843,162.52	221,730.68	9,621,431.84	7,688,148.88	1,932,427.51	0.00	0.00	119,439.21
Concordia	4,745,574.77	15,129.55	4,730,435.22	4,620,327.70	110,107.52	0.00	0.00	11,055.07
De Soto	2,707,410.07	269,218.06	2,438,192.01	488,216.16	1,948,436.51	0.00	0.00	138,354.14
East Baton Rouge	12,927,967.55	19,634.01	12,908,333.54	9,770,477.27	3,117,338.70	0.00	0.00	12,104.97
East Carroll	4,226.08	3,687.63	538.45	538.45	0.00	0.00	0.00	442.20
East Feliciana	149,589.44	101,317.22	48,272.22	8,795.87	3,241.36	0.00	0.00	62,164.58
Evangeline	3,437,983.71	70,026.77	3,367,956.94	2,749,759.96	615,630.45	0.00	0.00	37,020.19
Franklin	489,016.87	9,613.67	479,403.20	305,404.28	173,960.76	0.00	0.00	7,165.24
Grant	331,434.35	247,100.40	84,333.95	46,906.03	27,479.54	0.00	0.00	160,670.15
Iberia	17,068,366.25	0.00	17,068,366.25	8,397,251.74	8,466,813.40	0.00	0.00	0.00
Iberville	7,481,125.70	6,520.05	7,474,605.65	6,984,791.03	485,974.78	0.00	0.00	6,126.72
Jackson	1,389,375.79	277,124.38	1,112,251.41	249,720.40	860,660.98	0.00	0.00	151,936.96
Jefferson	12,243,386.92	0.00	12,243,386.92	9,550,575.30	2,174,229.04	0.00	460,677.80	0.00
Jefferson Davis	8,316,274.05	12,325.17	8,303,948.88	6,105,372.98	2,191,548.86	0.00	0.00	8,446.75
Lafayette	7,934,038.57	0.00	7,934,038.57	5,137,189.02	2,791,742.57	0.00	0.00	0.00
Lafourche	25,177,271.70	800.24	25,176,471.46	19,252,960.64	5,923,173.41	0.00	0.00	800.24
La Salle	8,609,074.64	330,156.25	8,278,918.39	8,201,698.26	59,445.91	0.00	0.00	184,958.41
Lincoln	3,770,034.62	151,604.82	3,618,429.80	956,077.37	2,657,589.30	0.00	0.00	55,038.44
Livingston	5,540,280.35	154,437.36	5,385,842.99	4,928,089.72	433,240.23	0.00	0.00	97,600.67
Madison	30,354.72	12,726.18	17,628.54	15,425.16	2,203.38	0.00	0.00	9,501.48
Morehouse	213,376.53	136,042.07	77,334.46	6,788.57	70,545.89	0.00	0.00	110,596.78
Natchitoches	5,797,515.17	349,550.48	5,447,964.69	1,067,552.99	4,379,512.42	0.00	0.00	194,601.11
Orleans	191,538.03	0.00	191,538.03	8,304.13	132,966.73	0.00	0.00	0.00
Ouachita	1,731,112.00	99,661.55	1,631,450.45	627,766.29	971,097.60	0.00	0.00	47,403.55
Plaquemines	78,743,842.42	13.39	78,743,829.03	69,979,833.02	7,768,168.97	0.00	993,586.41	0.00
Pointe Coupee	10,306,421.66	10,460.57	10,295,961.09	4,619,584.14	5,676,376.95	0.00	0.00	8,092.67
Rapides	914,276.68	403,027.64	511,249.04	436,271.10	8,768.72	0.00	0.00	200,834.43
Red River	603,693.08	104,705.68	498,987.40	173,783.77	309,332.59	0.00	0.00	64,418.52
Richland	2,046,858.95	3,807.41	2,043,051.54	1,858,883.22	184,168.32	0.00	0.00	3,402.80
Sabine	2,224,040.23	643,278.88	1,580,761.35	360,564.74	1,219,792.50	0.00	0.00	429,501.31
St Bernard	12,620,600.57	0.00	12,620,600.57	10,861,615.46	1,742,908.92	0.00	0.00	0.00
St Charles	12,489,119.08	0.00	12,489,119.08	11,227,379.49	1,261,677.32	0.00	0.00	0.00
St Helena	1,908,756.36	190,891.90	1,717,864.46	1,601,239.91	8,784.73	0.00	0.00	86,706.74
St James	1,401,081.06	824.77	1,400,256.29	765,061.22	815,712.84	0.00	0.00	413.54
St John the Baptist	933,999.62	51.93	933,947.69	649,149.18	283,074.65	0.00	0.00	49.80
St Landry	4,264,718.71	19,559.43	4,245,159.22	3,251,029.49	994,129.73	0.00	0.00	15,897.87
St Martin	13,869,609.80	769.22	13,868,840.58	11,967,356.30	1,888,186.54	0.00	0.00	472.89
St Mary	21,281,171.20	1,604.10	21,279,567.10	11,387,974.64	9,711,464.96	0.00	0.00	1,604.10
St Tammany	393,082.49	164,637.92	228,444.57	8,701.41	19,533.12	0.00	0.00	95,895.39
Tangipahoa	270,708.05	206,685.44	64,022.61	37,535.41	2,426.32	0.00	0.00	130,285.13
Tensas	983,107.45	14,588.74	968,518.71	897,808.42	70,710.29	0.00	0.00	7,928.09
Terrebonne	31,774,947.65	1,421.71	31,773,525.94	20,368,804.93	11,404,721.01	0.00	0.00	1,421.71
Union	1,507,477.49	291,431.44	1,216,046.05	583,483.27	629,600.18	0.00	0.00	168,195.81
Vermilion	31,096,950.96	0.00	31,096,950.96	15,902,702.06	15,191,832.99	0.00	0.00	0.00
Vernon	635,625.73	581,974.48	53,651.25	25,661.04	21.13	0.00	0.00	239,241.57
Washington	529,195.38	125,288.65	403,906.73	0.00	393,129.54	0.00	0.00	72,925.24
Webster	5,181,734.99	125,325.86	5,056,409.13	3,007,818.46	1,985,161.91	0.00	0.00	79,591.86
West Baton Rouge	1,021,733.30	2,524.05	1,019,209.25	556,592.03	462,604.26	0.00	0.00	2,524.05
West Carroll	50,183.98	488.56	49,695.42	24,001.76	25,693.66	0.00	0.00	247.37
West Feliciana	257,924.38	24,292.58	233,631.80	164,354.35	45,250.65	0.00	0.00	18,377.98
Winn	817,209.12	386,613.57	430,595.55	342,212.24	82,515.21	0.00	0.00	261,673.48
State Totals	$449,576,476.78	$7,469,614.40	$442,106,862.38	$318,128,137.29	$121,108,439.98	$0.00	$1,454,264.21	$4,076,055.93

(Does not include accrued revenues.)

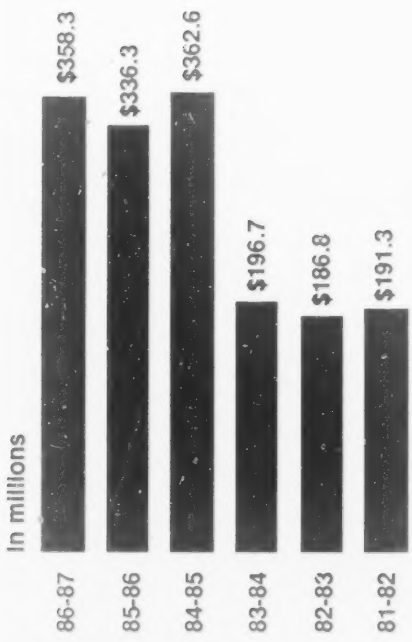
Natural Resources

Net Cash Distribution by Parish

Pulpwood tax	Shell tax	Gravel tax	Sand tax	Salt tax	Salt brine tax	Stone tax	Lignite tax	Reforestation Timber tax	Reforestation Pulpwood tax
5,857.16	0.00	0.00	1,674.93	0.00	0.00	0.00	0.00	0.00	0.00
105,638.15	0.00	691.97	10,158.73	0.00	0.00	0.00	0.00	41,483.41	9,639.24
2,559.58	0.00	0.00	0.00	0.00	1,695.14	0.00	0.00	0.00	0.00
732.71	0.00	0.00	0.00	0.00	36,517.56	0.00	0.00	0.00	0.00
6,901.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
296,077.04	0.00	17,228.83	4,503.54	0.00	0.00	0.00	0.00	14,151.84	15,742.57
178,210.43	0.00	1,001.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00
64,732.03	0.00	324.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31,745.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30,007.43	0.00	0.00	628.74	0.00	9,061.76	0.00	0.00	10,074.83	28,073.74
40,482.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	1,548.53	0.00	0.00	0.00	0.00
23,892.89	0.00	4,158.37	859.03	0.00	0.00	0.00	0.00	0.00	0.00
102,291.47	0.00	855.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4,084.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130,863.92	0.00	1,539.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7,529.24	0.00	9,159.78	11,357.79	0.00	0.00	0.00	0.00	0.00	0.00
3,245.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
39,152.64	0.00	24,898.41	11,396.58	0.00	0.00	0.00	0.00	0.00	0.00
33,006.58	0.00	1,569.78	996.75	0.00	0.00	0.00	0.00	0.00	0.00
2,448.43	0.00	38.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00
86,430.25	0.00	1,898.68	6.10	8,043.60	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	204,301.11	0.00	0.00	0.00	0.00	0.00
393.33	0.00	1,501.35	101.65	0.00	2,236.84	0.00	0.00	0.00	0.00
125,187.42	0.00	30.24	0.00	1,839.79	0.00	0.00	0.00	0.00	0.00
0.00	6,981.70	0.00	49,601.15	0.00	1,330.93	0.00	0.00	0.00	0.00
3,878.42	0.00	914.34	6,112.70	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	5,106.98	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	337.41	0.00	0.00	0.00	0.00	0.00	0.00
145,197.84	0.00	14,302.40	3,471.82	0.00	0.00	0.00	0.00	0.00	0.00
96,566.38	0.00	2,763.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00
56,836.59	0.00	10,096.93	14,416.11	0.00	0.00	0.00	0.00	0.00	0.00
3,224.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25,445.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
154,949.37	0.00	874.36	24.92	0.00	0.00	0.00	0.00	0.00	0.00
0.00	5,627.17	0.00	44,640.00	0.00	0.00	0.00	0.00	0.00	0.00
52,258.00	0.00	9,284.01	23,302.55	0.00	0.00	0.00	0.00	0.00	0.00
13.39	0.00	0.00	2,000.00	0.00	240.63	0.00	0.00	0.00	0.00
2,367.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
190,462.65	0.00	41,239.95	24,969.27	0.00	0.00	0.00	0.00	9,137.50	2,593.06
40,287.16	0.00	6,528.81	9,342.23	0.00	0.00	0.00	0.00	0.00	0.00
404.61	-0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
213,777.57	0.00	0.00	35.92	0.00	0.00	968.19	0.00	0.00	0.00
0.00	0.00	0.00	16,076.19	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	62.27	0.00	0.00	0.00	0.00	0.00	0.00
104,185.16	0.00	72,116.47	35,723.35	0.00	0.00	0.00	0.00	0.00	0.00
411.23	0.00	5,483.44	13,159.18	0.00	839.61	0.00	0.00	0.00	0.00
2.13	1,723.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3,661.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
296.33	0.00	0.00	5,219.54	8,078.20	0.00	0.00	0.00	0.00	0.00
0.00	104,654.22	0.00	920.16	74,553.12	0.00	0.00	0.00	0.00	0.00
68,742.53	82,797.34	38,685.95	78,726.75	0.00	0.00	0.00	0.00	0.00	0.00
76,400.31	16,129.68	5,758.84	2,172.36	0.00	0.00	0.00	0.00	0.00	0.00
6,660.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
123,235.63	0.00	2,947.67	14.93	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	2,415.91	0.00	0.00	0.00	0.00	0.00	0.00
342,732.91	0.00	15,526.56	12,442.52	0.00	0.00	0.00	0.00	0.00	0.00
52,363.41	0.00	60,411.94	10,365.25	0.00	0.00	0.00	0.00	0.00	0.00
45,734.00	0.00	21,559.50	41,869.26	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	12.96	0.00	0.00	0.00	0.00	0.00	0.00
241.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5,914.60	0.00	13,585.61	10,441.19	0.00	0.00	0.00	0.00	0.00	0.00
124,940.09	0.00	0.00	0.00	0.00	0.00	5,868.10	0.00	0.00	0.00
$3,262,662.28	$217,913.97	$386,976.98	$454,606.72	$296,815.82	$53,471.10	$6,236.29	$0.00	$74,847.58	$56,048.61

(Does not include accrued revenues.)

Petroleum Products Taxes



Petroleum products taxes are imposed on petroleum products used to propel vehicles on Louisiana roads. Administered by the Excise Taxes Division, the petroleum products taxes and inspection fee totaled $358.3 million in fiscal year 1986-87, up 6.55 percent from $336.3 million the previous year. This increase is due to the repeal of the gasoline and special fuels tax exemption on gasohol, effective September 1, 1986.

Fiscal Year	Gasoline Tax	% Change
1986-87	$302,873,074.99	7.87
1985-86	280,767,533.41	-8.34
1984-85	306,299,666.19	84.56
1983-84	165,960,768.40	3.78
1982-83	159,922,639.24	-3.14
1981-82	165,115,065.09*	0.73

Fiscal Year	Special Fuels	% Change
1986-87	$54,526,957.64	-0.54
1985-86	54,820,491.55	-1.19
1984-85	55,479,056.58	85.74
1983-84	29,868,906.59	14.35
1982-83	26,120,367.92	2.81
1981-82	25,405,460.31*	6.47

Fiscal Year	Inspection Fee	% Change
1986-87	$946,266.41	29.43
1985-86	731,075.84	-6.89
1984-85	785,144.57	-5.65
1983-84	832,177.02	8.63
1982-83	766,056.49	-3.77
1981-82	796,075.98*	5.10

Gasoline tax collections increased 7.87 percent. The 84.56 percent increase in fiscal year 1984-85 reflected the increase in the tax rate from 8 to 16 cents per gallon, which was effective July 1, 1984.

Fiscal Year	Total Collected	% Change
1986-87	$358,346,299.04	6.55
1985-86	336,319,100.80	-7.24
1984-85	362,563,867.34	84.36
1983-84	196,661,852.01	5.27
1982-83	186,809,063.65	-2.36
1981-82	191,316,601.38*	1.47

* Does not include accrued revenues.

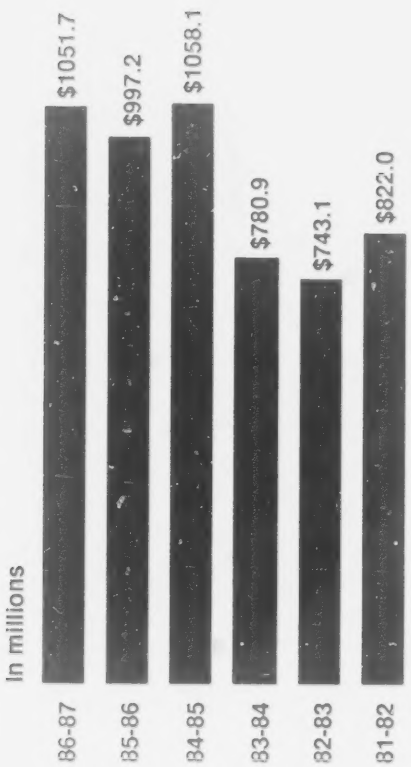
Petroleum Products

Motor Fuel Consumption

	1986-87
Gross Gallons Taxed:	
Gasoline	1,740,988,343
Highway Diesel	347,317,941
Highway LPG	4,458,472
Gasohol	261,275,164
Total	2,354,039,920
Gallons Refunded	113,486,210
Net Gallons Taxed:	
Gasoline	1,627,502,133
Highway Diesel	347,317,941
Highway LPG	4,458,472
Gasohol	261,275,164
Total	2,240,553,710

	1985-86
Gross Gallons Taxed:	
Gasoline	1,928,699,475
Highway Diesel	338,637,695
Highway LPG	5,842,214
Total	2,273,179,384
Gallons Refunded	135,461,968
Net Gallons Taxed.	
Gasoline	1,793,237,507
Highway Diesel	338,637,695
Highway LPG	5,842,214
Total	2,137,717,416

Sales Tax



Sales tax provided 35.19 percent of Department collections in fiscal year 1986-87, making it the largest single source of collections for the third straight year. It earned that number one position in 1984-85 as a result of an increase in the sales tax rate from three to four percent and a sharp decrease in natural resources tax collections. It easily retained that position as natural resources collections continued to decline.

The four percent sales tax is imposed on: retail sales of tangible personal property; goods used or stored for use in Louisiana; leases and rentals of tangible personal property; and sales of certain services. Numerous exemptions are provided by statute.

Under House Concurrent Resolution 55 of the 1986 Regular Session of the Louisiana Legislature, all state sales tax exemptions were suspended from the one percent tax levied under Louisiana Revised Statute 47:331 (for the period July 1, 1986, through June 30, 1987). The one percent tax was extended through June 30, 1988, by Act 20 of the 1986 First Extraordinary Session of the Legislature. Effective July 1, 1986, through July 1, 1991, vendor's compensation to dealers remitting state sales tax was reduced from 1.5 percent to 1.1 percent.

Fiscal Year	*Amount Collected*	*% Change*
1986-87	$1,051,711,360.80	5.47
1985-86	997,200,787.58	– 5.75
1984-85	1,058,062,691.82	35.49
1983-84	780,929,243.85	5.10
1982-83	743,068,525.34	– 9.60
1981-82	821,981,861.34*	8.53

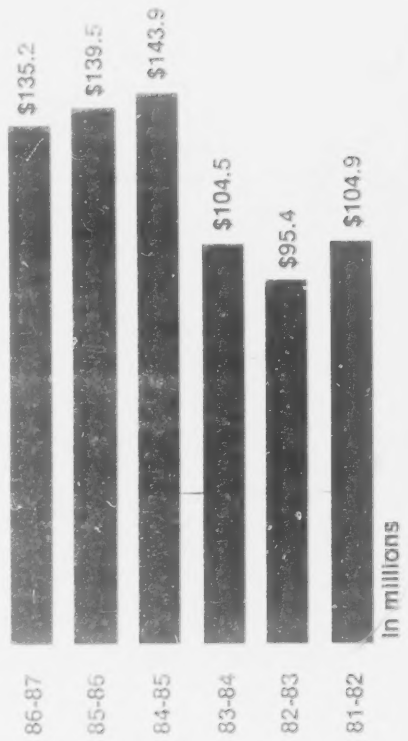
*Does not include accrued revenues.

Sales Tax Collections
on Motor Vehicles

The purchase of motor vehicles is subject to the state four percent sales tax.

Motor vehicle taxes are collected by the Louisiana Department of Public Safety. The collection figures on motor vehicle sales tax shown here were provided by that agency and are **not** included in the total collections reported by the Department of Revenue and Taxation. These figures reflect cash collections; accrued collection figures may be obtained from the Department of Public Safety.

The large increase in collections in 1984-85 reflects the change in the sales tax rate from three to four percent, effective July 1, 1984.



Fiscal Year	Amount Collected	% Change
1986-87	$135,204,281.38	– 3.05
1985-86	139,450,780.68	– 3.08
1984-85	143,883,568.17	37.66
1983-84	104,517,666.10	9.51
1982-83	95,442,276.80	– 9.04
1981-82	104,930,127.68	5.93

Sales Tax Net Cash Collections

by Commodity Groups

	1986-87	1985-86
Food Group		
Grocery Stores	$57,598,254.14	$39,234,371.90
Fruit Stores and Vegetable Markets	1,567,032.21	1,292,926.00
Meat and Seafood Markets	5,621,245.87	4,042,128.88
Restaurants and Cafes	43,324,668.62	41,627,068.53
Saloons, Bars, Nightclubs, and Package Liquor	34,763,391.51	35,316,555.64
Dairy Products and Egg and Poultry Dealers	4,035,259.99	1,435,738.74
Bakeries	2,331,470.66	953,425.73
Chain Stores-Food Group	12,552,714.27	7,518,247.59
Foods Not Indexed by Name	22,776,445.92	20,617,749.96
Total Food Group	184,570,483.19	152,038,212.97
Apparel Group		
Men's and Boys' Clothing	4,003,130.55	4,058,616.99
Women's Clothing	9,216,472.42	9,561,541.56
Millinery and Accessory Specialty Stores	7,869,504.28	7,993,799.20
Shoe Stores	9,250,747.01	9,426,930.44
Salvage Clothing	99,144.37	74,770.29
Children's Clothing	901,008.78	769,224.29
Chain Stores-Apparel Group	882,459.24	571,326.37
Apparel Not Indexed by Name	10,810,320.67	12,698,140.87
Total Apparel Group	43,032,787.32	45,154,350.01
General Merchandise Group		
Department Stores-Dry Goods	56,259,905.45	43,442,675.37
Country and Farm Stores	77,133.57	93,177.09
Variety Stores	28,263,075.09	31,111,100.52
Drug Stores	21,030,950.34	17,388,229.19
Jewelry, Leather Goods, Sporting Goods Stores	14,876,284.08	15,358,460.07
Feed and Seed Stores	3,686,835.82	2,764,749.40
Hardware Stores	15,102,741.67	16,458,557.84
Farm Implement Dealers	6,667,418.41	7,483,093.14
Chain Stores-General Merchandise Group	26,391,937.73	26,753,694.83
General Merchandise Not Indexed by Name	21,087,756.74	15,693,280.84
Total General Merchandise Group	193,444,038.90	176,547,018.29
Automotive Group		
Motor Vehicle Dealers-New and Used Cars	13,168,039.34	12,146,890.77
Automotive Parts, Accessories, Tires, etc.	28,193,405.88	28,566,965.26
Service Stations	17,998,786.85	14,754,656.64
Garages and Repair Shops	13,143,142.68	13,076,380.14
Diesel Fuel and Fuel Oil	1,015,414.14	730,614.48
Marine Supplies	2,903,060.31	1,660,856.85
Motor Boats, Small Crafts, and Accessories	1,533,552.85	1,555,361.60
Aircraft, etc.	1,032,647.68	687,192.56
Chain Stores-Automotive Group	10,051,475.51	7,313,827.45
Automotive Not Indexed by Name	1,401,317.93	1,380,624.49
Total Automotive Group	90,440,843.17	82,373,370.24
Furniture, Home Furnishings, and Equipment Group		
Furniture Stores	9,160,826.83	9,972,043.47
Electrical and Gas Household Appliances	17,591,911.13	18,889,305.29
Liquefied Petroleum Gas (Butane) Dealers	11,565,289.14	7,964,570.58
Store and Office Furniture and Equipment	18,272,154.07	18,426,896.83
Hotel, Restaurant, and Institutional Supplies	3,015,564.44	3,458,086.24
Awnings, Venetian Blinds, Upholstery, etc.	3,831,044.34	4,192,726.32
Dental and Medical Supplies	8,385,020.14	6,404,391.45
Safes and Locks (Gun and Locksmith)	444,087.02	562,845.18
Chain Stores-Furniture Group	36,861.84	11,092.46
Furniture and Home Furnishings Not Indexed by Name	4,020,958.25	4,203,514.70
Total Furniture, Home Furnishings, and Equipment Group	76,323,717.20	74,085,472.52

Sales Tax Net Cash Collections

by Commodity Groups

	1986-87	1985-86
Lumber, Building, and Contractor Group		
Building and Construction Contractors	3,176,017.05	2,479,080.19
Lumber, Building Material, Paint, and Wallpaper Stores	39,979,700.89	49,287,122.74
Electrical, Elevators, Plumbing, and Heating Materials	35,169,746.65	38,862,712.25
Oil Well Equipment	18,417,373.98	31,724,069.17
Electrical and Plumbing Contractors	3,032,055.81	3,065,668.77
Painting, Paperhanging, and Decorating Contractors	250,198.72	233,705.26
Roofing and Sheet-Metal Contractors	581,034.91	543,295.22
Heavy Equipment, Trucks, Bulldozers, Draglines, etc.	14,728,142.36	20,499,940.83
Lumber, Building, and Contractors Not Indexed by Name	4,320,349.09	4,391,135.76
Total Lumber, Building, and Contractor Group	119,654,619.46	151,086,730.19
Miscellaneous Service Group		
Hotels, Rooming Houses, and Tourist Courts	16,571,994.16	17,298,055.03
Leasing or Renting Tangible Personal Property	32,642,406.71	34,810,774.13
Bowling Alleys and Billiard Halls	342,345.24	254,162.13
Laundries, Tailoring, etc.	4,935,165.79	4,967,738.50
Newspapers and Printing	11,058,946.49	10,701,480.58
Cotton Gins and Cotton Compresses	26,764.26	23,756.07
Warehouses and Storage Plants	480,577.72	554,404.59
Shoe Repair Shops and Shoeshine Parlors	228,518.02	236,946.41
Machine Shops, Foundries, and Welding	7,517,409.19	8,392,768.87
Miscellaneous Service Groups Not Indexed by Name	14,883,660.59	8,562,853.26
Total Miscellaneous Service Group	88,687,788.17	85,802,939.57
Manufacturing Group		
Beverage Bottlers	8,501,787.69	6,953,048.62
Sugar Refineries	100,713.14	41,884.57
Crude Petroleum, Natural Gas, and its Production	5,644,365.72	2,725,705.19
Petroleum Refineries	11,909,108.85	5,478,333.76
Sawmills, Sash and Door Manufacturers	451,129.88	295,713.49
Sand and Gravel Quarries, Pits, and Dredges	2,392,088.71	3,355,550.53
Rice Mills	52,506.38	29,246.26
Cotton-Seed Oil Mills and Fertilizer Plants	91,252.09	47,563.62
Ice Manufacturers	340,767.28	283,289.02
Manufacturers Not Indexed by Name	80,764,197.83	74,281,205.79
Total Manufacturing Group	110,247,917.57	93,491,540.85
Utilities Group		
Railroads	– 15,393.26	469.40
Bus Lines, etc.	3,908.25	2,761.31
Pullman and Tank Car Companies	80,897.16	0.00
Trucking, Motor Freight Lines, etc.	63,736.53	18,032.61
Fire Protection Equipment	742,348.89	423,692.07
Pipelines	1,591,750.90	11,516.84
Gas, Light, Power, and Waterworks Companies	26,499,838.41	969,778.86
Telephone and Telegraph Companies	2,113,758.71	481,868.26
Utilities Not Indexed by Name	8,494,901.14	546,224.23
Total Utilities Group	39,575,746.73	2,454,343.58
Miscellaneous Group		
Book Stores and Stationery Shops	5,270,504.43	5,019,401.31
Itinerant Vendors	97,909.66	101,049.56
Piano, Musical Instruments, and Record Shops	3,620,009.44	3,815,656.99
Iron, Sheet Metal, etc.	616,753.81	747,161.43
Photo Studios, etc.	3,579,218.60	3,668,314.43
Cigar Stores and Newsstands	8,193,932.48	7,700,531.42
Florists and Nurseries	3,646,778.56	3,758,195.40
Funeral Parlors	2,026,711.26	1,893,112.73
Bait Stands, Fishing Baits, and Supplies	2,184,609.07	1,776,609.64
Miscellaneous Not Indexed by Name	61,501,211.91	111,876,198.61
Common Carriers	851,920.93	5,561,946.98
Total Miscellaneous Group	91,589,560.15	145,918,178.50
Grand Total	$1,037,567,501.86	$1,008,952,156.72

Sales Tax Net Cash Collections

by Parish

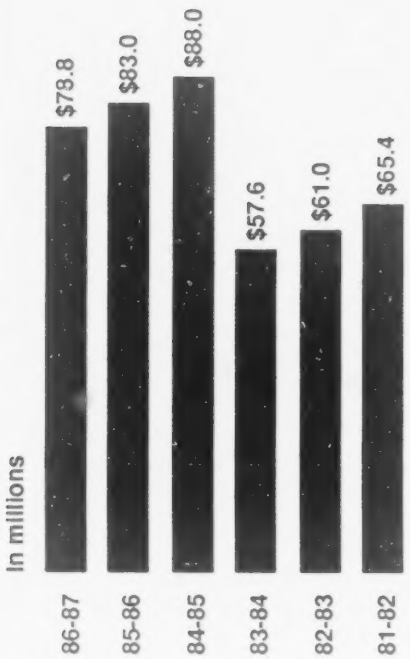
Parish	*1986-87*	*1985-86*
Acadia	$5,215,499.79	$5,636,988.36
Allen	1,051,732.88	975,743.93
Ascension	7,106,637.78	6,544,655.70
Assumption	953,244.32	937,682.46
Avoyelles	1,838,793.42	1,889,389.21
Beauregard	3,415,692.31	3,132,091.98
Bienville	642,801.38	561,568.93
Bossier	9,003,638.57	10,645,022.69
Caddo	56,216,167.79	58,216,380.43
Calcasieu	30,079,283.89	30,226,292.33
Caldwell	442,646.16	530,487.38
Cameron	686,568.45	1,202,561.65
Catahoula	807,357.26	608,652.10
Claiborne	1,158,963.89	1,081,258.34
Concordia	1,783,498.80	1,551,901.40
DeSoto	1,595,596.65	1,830,655.50
East Baton Rouge	94,878,113.54	94,792,783.80
East Carroll	812,276.51	652,166.21
East Feliciana	630,248.69	718,275.50
Evangeline	1,703,438.04	1,872,701.89
Franklin	1,520,839.01	1,220,891.65
Grant	283,951.77	272,364.58
Iberia	8,336,097.04	9,354,243.69
Iberville	6,308,064.93	4,522,481.82
Jackson	791,659.14	976,922.89
Jefferson	111,909,461.36	100,945,671.19
Jefferson Davis	2,241,091.77	2,618,064.73
Lafayette	42,825,831.64	48,141,902.72
Lafourche	6,612,069.58	7,040,659.23
LaSalle	795,285.91	1,023,485.75
Lincoln	4,616,421.43	5,223,424.89
Livingston	3,464,759.51	3,360,472.28
Madison	808,640.48	714,581.79

Sales Tax Net Cash Collections

by Parish

Parish	*1986-87*	*1985-86*
Morehouse	2,721,313.29	2,630,979.63
Natchitoches	3,500,076.62	3,409,397.82
Orleans	148,273,163.95	134,089,786.13
Ouachita	29,085,483.18	31,918,226.27
Plaquemines	4,310,706.58	4,474,877.16
Pointe Coupee	1,389,429.03	962,423.82
Rapides	22,242,110.47	19,612,878.99
Red River	438,248.74	462,874.65
Richland	1,433,693.85	1,308,776.58
Sabine	1,697,631.12	1,617,411.57
St. Bernard	3,734,013.24	5,783,200.29
St. Charles	2,985,795.96	4,166,518.56
St. Helena	97,178.13	188,778.66
St. James	870,771.96	1,737,331.54
St. John the Baptist	5,727,714.24	3,229,516.07
St. Landry	6,082,238.27	6,338,607.29
St. Martin	2,328,873.62	2,699,121.60
St. Mary	6,570,319.74	8,686,337.73
St. Tammany	14,992,393.56	14,289,317.87
Tangipahoa	7,716,177.38	7,535,031.52
Tensas	342,713.19	278,034.75
Terrebonne	13,088,770.51	14,840,197.20
Union	1,013,286.59	904,239.55
Vermilion	3,401,284.72	3,728,218.38
Vernon	2,669,274.57	3,176,901.08
Washington	2,708,354.51	2,685,340.35
Webster	3,652,082.74	3,859,508.23
West Baton Rouge	2,815,061.06	2,161,406.28
West Carroll	650,350.77	540,227.89
West Feliciana	909,368.02	1,966,720.31
Winn	1,084,799.86	1,258,775.63
Out-of-State	328,498,448.70	309,388,766.32
Total	$1,037,567,501.86	$1,008,952,156.72

Tobacco Tax



Tobacco tax, collected from the first dealer handling a tobacco product in Louisiana, is administered by the Excise Taxes Division.

The large increase in tobacco tax collections in 1984-85 reflects the tax rate increase on cigarettes from 11/20th of a cent to 16/20th of a cent per cigarette, effective July 1,1984.

The tax on cigars is computed as follows: 8 percent of the net invoice price on cigars invoiced up to $120 per thousand; 20 percent of the net invoice price on cigars invoiced over $120 per thousand. The tax rate on smoking tobacco is 33 percent of the invoice price to the wholesaler.

Fiscal Year	Amount Collected	% Change
1986-87	$78,786,379.89	– 5.07
1985-86	82,992,177.13	– 5.67
1984-85	87,985,121.01	52.64
1983-84	57,643,730.15	– 5.48
1982-83	60,987,272.63	– 6.68
1981-82	65,356,277.42*	2.43

* Does not include accrued revenues.

1986-87 Annual Summaries

Field Audit Cash Collections Summary

In-State Audit Activity

District	Audit Collections
Alexandria	$783,380.28
Baton Rouge	3,678,495.25
Lafayette	2,546,579.38
Lake Charles	1,642,143.36
Monroe	1,681,253.77
New Orleans	15,255,479.48
Shreveport	1,675,603.89
Thibodaux	1,985,686.79
Total	$29,248,622.20

Out-of-State Audit Activity

City	Audit Collections
Chicago, Illinois	$1,784,087.00
Dallas, Texas	7,938,165.08
Houston, Texas	31,604,537.73
Los Angeles, California	817,119.13
New York, New York	2,850,592.74
San Francisco, California	725,062.77
Tulsa, Oklahoma	5,390,473.06
Others	198,361.65
Total	$51,308,399.16

Audit Collections by Tax

Tax	Audit Collections
Corporation Franchise	$10,919,119.03
Excise	4,959.82
Income	45,652,995.14
Natural Resources	1,061,676.35
Occupational License	40,226.43
Retail Alcoholic Beverage	18,287.33
Sales	22,263,597.34
Transportation & Communication	306,744.82
Unclaimed Property	270,335.04
Withholding	19,080.06
Total	$80,557,021.36

The Field Audit Division of the Department is responsible for in-state and out-of-state audit activity. Field offices are located in each of the cities listed on the accompanying tables.

Department auditors are assigned to locations outside of Louisiana to minimize travel and administrative costs as the audit of a business must be performed at the location where the records of the business are maintained. A corporation may conduct business in the state but maintain its business records at its main office outside the state. The permanent placement of out-of-state auditors has resulted in substantial savings to the Department.

Fiscal Year	Amount Collected	% Change
1986-87	$80,557,021.36[1]	– 14.60
1985-86	94,327,174.00[2]	10.92
1984-85	85,042,454.00	36.64
1983-84	62,238,796.00	– 52.82
1982-83	131,920,545.00[3]	303.38
1981-82	32,703,547.00	19.06

[1] Does not include $2,983,460.47 in refund denials.
[2] Does not include $6,163,496 in refund denials.
[3] Includes approximately $50,000,000 resulting from rulings in major tax court cases.

Legislative Summary

The following list represents some of the legislation affecting taxes administered by the Department of Revenue and Taxation. Acts 16 and 20 were passed during the 1986 First Extraordinary Session of the Louisiana Legislature. The remainder were enacted during the 1986 Regular Session.

Administration of Taxes

Act 43 imposed a penalty for delinquency in the case where a tax return is filed without the timely remittance from the taxpayer of all the taxes that are due. The penalty is computed at 5 percent of the unpaid tax for each 30 days or fraction thereof that the tax remains unpaid, not to exceed a total of 25 percent of the unpaid tax. A penalty of 5 percent of the total tax due continues to be imposed for each 30-day period beyond the filing deadline that a tax return remains unfiled.

The Act also increased from $1,000 to $5,000 the amount of the delinquent penalty that can be waived or remitted by the Secretary of Revenue and Taxation without the approval of the Board of Tax Appeals. Waivers of penalties that exceed $5,000 must be approved by the Board. Penalties for delinquency continue to be waived only if the cause for the delinquent filing or delinquent payment is set forth in writing, is not due to the negligence of the taxpayer, and is considered reasonable by the Secretary. Effective October 1, 1986.

Act 44 imposed a penalty for the submission of checks that are returned to the Department without payment by the banks on which they are drawn. The penalty, formerly 1 percent of the check amount with a minimum of $5, was changed to 1 percent of the check amount with a minimum of $20. Formerly imposed only on insufficient funds checks, the penalty is now imposed in any case where a check is returned for any reason, except bank error, related to the customer account on which the check is drawn. Effective October 1, 1986.

Act 361 repealed certain tax benefits which were available to businesses relocating within Orleans Parish due to the construction of a bridge over the Mississippi River. Effective July 2, 1986.

Income and Corporation Franchise Taxes

Act 16 of the 1986 First Extraordinary Session updated and streamlined the Louisiana corporation income tax law, simplifying compliance with and administration of that law. According to the Act, Louisiana gross income and allowable deductions are defined as the same as the amounts reported on the federal tax return with modifications to maintain the traditional differences between the federal and state laws. Act 16 also adopted the new federal accounting provisions which will generally result in income being taxed at an earlier date and deductions being allowed later than under prior state law. Effective for taxable periods beginning after December 31, 1986.

Act 59 changed the due date of the corporation franchise tax return and payment, moving the date up one month. For example, calendar year tax returns are due on April 15. Effective for taxable periods beginning on or after January 1, 1987.

Act 60 changed the due date of the corporation income tax return and payment, moving the date up one month. For example, calendar year tax returns are due on April 15. Effective for taxable periods beginning on or after January 1, 1986.

Act 437 provided that individuals who are entitled to an individual income tax refund may make a donation to the Louisiana Higher Education Trust Fund on their tax returns. Effective for taxable periods beginning after December 31, 1985.

Legislative Summary

Act 597 provided that the Department of Labor may submit claims of offset to pay unemployment compensation assessments against income and franchise tax refunds. Effective July 6, 1986.

Act 688 authorized the Secretary of Revenue and Taxation to waive a portion of the accrued interest when the Secretary requires a change from the apportionment method of accounting to the separate method of accounting. Effective July 8, 1986.

Act 701 authorized the State Board of Commerce and Industry to enter into contracts which provide tax credits, based on jobs created, to qualified aviation or aerospace industries. Effective July 8, 1986.

Act 766, relative to the confidential nature of the Department of Revenue and Taxation's taxpayer records, allows the Department to furnish to the Secretary of the Department of Health and Human Resources the address and social security number of any person designated by DHHR as an absent parent. Effective August 30, 1986.

Act 874 provided that individuals who are entitled to an income tax refund may make a donation to the Louisiana AIDS Trust Fund on their tax return. Effective for taxable periods beginning after December 31, 1985.

Act 915 exempted certified Louisiana capital companies from the corporation income tax for the first five years of qualification and from the corporation franchise tax for the second through sixth years of qualification. Effective July 10, 1986.

Act 986 repealed the $25 individual income tax credit for educational expenses of certain dependent children. Effective for taxable periods beginning after December 31, 1985, and ending before January 1, 1988.

Act 987 provided that individuals entitled to a refund may make a donation to the Louisiana Environmental Quality Fund on their income tax returns. Effective July 16, 1986.

Act 990 limited to $25 the amount of credit allowed a taxpayer on an individual income tax return for certain credits allowed on the federal income tax return. Effective for taxable periods beginning after December 31, 1985.

Act 1065 directed health maintenance organizations to pay an annual license tax to the Commissioner of Insurance in lieu of the state income and corporate franchise taxes. The license tax shall be at the same rate as the license tax on life insurance companies. Effective beginning calendar year 1986.

Natural Resources Taxes

Act 351 levied a surface mining and reclamation regulatory fee on all companies issued permits by the Department of Conservation to mine coal or lignite in Louisiana. This fee is eight cents per ton on coal or lignite mined in the state and is paid to the Department of Revenue and Taxation each month. The regulatory fee is used to enforce the Louisiana Surface Mining and Reclamation Act. Effective June 30, 1986.

Act 536 established a penalty of $250 for each reporting period for which a person fails to report the gross production and value of natural products upon which the severance tax is levied within the time and manner prescribed. Effective July 2, 1986.

Act 628 changed the due and delinquent dates for natural gas franchise tax. The tax is now due on or before the last day of the month following the last day of the quarter annual period. Effective June 30, 1986.

Act 673 exempted from tax the first 50 barrels of oil produced per day, limited to 10,000 barrels of oil produced annually, from a well which is drilled between July 15, 1986, and July 15, 1987. The exemption remains in effect until July 15, 1990, and does not apply to any month during which the price of oil exceeds $21 per barrel. Effective July 1, 1986.

Act 686 set the tax rate on oil which is reclaimed by class one salvage crude facilities, permitted by the Office of Conservation, at 3 1/8 percent of value received. Reclaimed oil is defined as the reclamation of waste oil or slop crude and condensate from open pits, tanks, or other collectors at the lease production site. Any person or affiliate engaged in severing natural resources from or operating oil or gas property or other property from which natural resources are severed is not eligible for this reduced rate. Effective July 1, 1986.

Act 763 suspended severance taxes and state natural gas royalties from certified Louisiana Economic Acceleration Program (LEAP) oil and natural gas wells. Certification of LEAP oil and gas wells is made by the Office of Conservation. The suspension is in effect from July 1, 1986, to the date on which the posted price of West Texas Intermediate equals or exceeds $29.50 per barrel, or January 1, 1990, whichever occurs first. Royalty revenues from certified LEAP oil and gas wells are dedicated to establish the LEAP Tax Warrant Fund. Upon expiration of the suspension, severance taxes and natural gas royalties accrued on production from certified LEAP oil and gas wells will be credited to the Louisiana Economic Diversification Fund.

Petroleum Products Taxes

Act 879 established an annual payment of the special fuels tax by persons who operate vehicles propelled by liquefied petroleum gas or compressed natural gas. The annual fee was set at $150 for owners of vehicles having a gross weight of 10,000 pounds or less. For those vehicles having a gross weight in excess of 10,000 pounds, the tax is 16¢ per gallon of fuel used. All persons operating vehicles subject to this tax are required to obtain a decal from the Department for each vehicle. Otherwise an inspection certificate will not be issued. Effective January 1, 1987.

Act 1033 repealed the exemption from the gasoline and special fuels taxes for gasohol. The Act also implemented the provisions of Act 917 of the 1985 Regular Legislative Session which established an incentive program through which taxes paid on gasohol would be deposited into the Agricultural Industry Incentive Fund and rebated to certain producers of ethanol. The Fund is governed by the Agricultural Industry Board. Effective September 1, 1986.

Public Utilities Taxes

Act 690 changed the due date of the transportation and communication utilities tax to the 20th day of each month following the taxable period. The tax periods were changed from quarterly to monthly for all taxpayers except motor freight lines with gross revenues for the previous fiscal year not exceeding $5,000,000. Effective for taxable periods beginning after June 30, 1986.

Act 700 changed the inspection and supervision fee rates, minimum amount due, and filing frequency, and deleted the deduction for contract carriers. The date on which annual fees are due remains April 1 but the minimum amount due will be $50. The annual fee is now payable on a quarterly basis beginning January 1, 1987.

Legislative Summary

Legislative Summary

Sales Tax

House Concurrent Resolution 55 suspended the state sales tax exemptions from the additional one percent tax levied by Louisiana Revised Statute 47:331. The one percent sales tax measure, effective July 1, 1986, through June 30, 1987, applied only to those items that had been previously exempt from the four percent state sales tax.

Act 20 of the 1986 First Extraordinary Session extended through June 30, 1988, the suspension of a one percent state sales tax provided for by House Concurrent Resolution 55.

Act 277 included in the exemption from state and local sales and use tax the leasing of airplane equipment, airplane parts, and airplanes of commuter airlines domiciled in Louisiana. Prior to this Act, only the purchases were exempt. Effective September 1, 1986.

Act 389 reduced the vendor's compensation for dealers remitting state sales tax to 1.1 percent of the tax due. Municipalities are authorized to compensate vendors at the rate designated by the governing body of the municipality. The 1.1 percent rate for the vendor's compensation took effect with the July 1986 sales tax returns and remains in effect until July 1, 1991.

Act 476 exempted per diem or car hire charges on freight cars, piggyback cars, and rolling stock from state and local sales and use taxes. The Act applies when the rolling stock is owned, operated, or leased in Louisiana. Effective July 1, 1986.

Act 677 exempted from state sales and use tax purchases of animal feeds and feed additives used to sustain animals which are held for commercial, business, or agricultural purposes. The exemption does not apply to purchases of feed or feed additives for animals kept primarily for personal, sporting, or other purposes, including but not limited to purchases for pets of any kind or hunting dogs. Effective August 30, 1986.

Act 734 required out-of-state dealers who sell property or services to residents of Louisiana to provide a list of such purchases upon request of the Secretary of Revenue and Taxation. This Act pertains only to sales in excess of $250 where the product was delivered into this state or the use of the service sold occurs in this state. The Secretary is authorized to reimburse the dealers for any reasonable costs of supplying this information. Effective July 8, 1986.

Act 757 required nonresident prime contractors to register with the Department of Revenue and Taxation and pay in advance 4 percent of 40 percent of each contract amount or file surety bonds sufficient to cover all taxes due on each contract. Contractors who prepay the tax to the Department receive a material purchase certificate which allows them to purchase construction materials free from sales tax. No state entity which normally issues any permit, license, or certificate necessary for a construction job, may issue such permit, license, or certificate to a prime contractor who has not acquired a material purchase certificate. Within 30 days of completion of a contract, the contractor must file a final accounting with the Department. If the tax due on construction material purchases exceeds the advance payment of the tax, the contractor must remit the difference to the Department with his final accounting. Effective January 1, 1987.

Act 917 required all nonresident contractors to file with the Department of Revenue and Taxation a surety bond or sufficient sureties to be approved by the Secretary before beginning construction in Louisiana. Contractors subject to Revised Statute 47:9(B) who contract with subcontractors who are also subject to this law must withhold sufficient money on the contract to guarantee that all taxes owed by the subcontractor are paid. No state entity may issue a permit, license, or certificate needed to begin construction of any job until the contractor or subcontractor provides evidence that he has complied with this law. Effective January 1, 1987.

Act 1028 exempted from the state sales and use tax the sale of plants and seeds purchased for the production of food for consumption and the sale of ice and water purchased for consumption when the purchases are made with United States Department of Agriculture Food Stamp Coupons. The exemption applies to state and local sales taxes and was enacted to comply with federal law. Effective October 1, 1987.

Act 1067 required owners of off-road vehicles to obtain from the vehicle commissioner a decal to be affixed to the vehicle. The decal can be obtained only after providing sufficient proof that all sales taxes required by law have been paid. The decal, which will serve as proof that all taxes have been paid, is subject to a two-year renewal period. Failure to comply with the law could result in a fine of up to $50, or impounding of the vehicle, or both, and the payment of all taxes due. Effective September 1, 1986.

Unclaimed Property

Act 829 made major revisions in the unclaimed property law. The revisions generally conform to the Uniform Disposition of Unclaimed Property Act of 1981, except where the law conflicted with the Louisiana Civil Code. Examples of intangible personal property which must be reported to the State of Louisiana if not claimed in a certain period of time are: wages and payroll checks, overpayments or credit balances, unredeemed gift certificates, security deposits, interest, dividends and stock certificates, checking and savings accounts, royalties, cashier checks, travelers checks, money orders, utility deposits, and insurance policies. There are substantial penalties for not complying with reporting requirements. Effective for reporting periods ending on or after June 30, 1986.

Legislative Summary

Monthly Net Cash Collections Record

for Selected Taxes FY 1986-87

Taxes	July 1986	August 1986
Corporation Franchise Tax	$4,086,649.47	$5,894,336.73
Income Taxes		
Corporation	6,059,512.65	– 2,634,440.77
Individual	36,876,539.18	45,235,905.27
Liquors-Alcoholic Beverage Tax		
High Alcoholic Content (Liquor/Wine)	1,385,822.71	1,431,060.13
Low Alcoholic Content (Beer)	3,019,536.68	3,229,818.13
Retail Alcoholic Beverage	76,725.17	125,034.01
Natural Resources Tax		
General Severance	35,159,541.99	35,882,211.25
Petroleum Products Taxes		
Gasoline	22,594,467.88	19,679,800.51
Special Fuels	5,519,823.02	4,428,909.76
Public Utilities Taxes		
Transportation and Communication	370,579.49	8,088,141.69
Sales Tax	80,027,151.67	79,180,011.51
Soft Drinks Tax	1,399,880.99	1,162,035.41
Tobacco Tax	6,900,532.81	5,602,294.60

Taxes	January 1987	February 1987
Corporation Franchise Tax	$4,009,839.70	$2,027,166.52
Income Taxes		
Corporation	578,530.61	– 3,253,412.70
Individual	60,432,427.02	52,013,181.60
Liquors-Alcoholic Beverage Tax		
High Alcoholic Content (Liquor/Wine)	2,545,065.00	1,016,166.68
Low Alcoholic Content (Beer)	2,872,362.83	2,092,811.89
Retail Alcoholic Beverage	44,864.80	65,036.06
Natural Resources Tax		
General Severance	29,591,118.81	45,839,175.22
Petroleum Products Taxes		
Gasoline	28,697,909.91	24,626,223.00
Special Fuels	4,879,192.03	4,211,802.16
Public Utilities Taxes		
Transportation and Communication	797,951.18	780,579.95
Sales Tax	107,072,880.40	80,326,695.26
Soft Drinks Tax	850,210.00	633,710.17
Tobacco Tax	5,610,787.57	5,856,075.13

Monthly Net Cash Collections Record

for Selected Taxes FY 1986-87

September 1986	October 1986	November 1986	December 1986
$9,048,468.24	$7,172,321.94	$28,159,071.46	$7,373,397.53
37,241,493.06	7,736,699.23	19,214,074.81	40,588,633.03
41,464,632.72	48,555,733.02	42,812,329.08	40,934,349.63
1,303,481.71	1,361,588.35	1,004,780.90	1,733,441.00
3,212,082.83	2,868,075.67	2,926,337.82	2,617,968.27
70,493.99	64,553.41	55,602.50	114,511.88
31,751,574.91	34,445,004.54	34,244,879.18	51,581,584.29
21,616,231.92	26,387,415.08	25,589,689.27	24,159,179.25
3,852,938.58	4,994,285.75	5,252,207.68	3,915,262.48
1,987,168.09	2,329,463.01	2,377,207.42	2,094,069.66
87,551,902.20	93,096,066.76	86,173,998.87	84,008,920.46
1,081,995.48	913,466.67	1,229,867.43	553,514.94
7,246,597.87	7,257,939.31	5,292,368.35	8,168,026.01

March 1987	April 1987	May 1987	June 1987
$10,117,346.39	$137,345,835.48	$10,657,792.17	$10,365,292.88
9,261,920.89	39,973,917.52	4,855,785.21	32,153,043.56
50,064,386.18	-3,884.50	45,327,339.95	23,379,420.28
1,200,789.18	1,339,853.52	1,365,813.97	1,279,064.41
2,629,375.40	2,493,889.67	3,213,561.77	3,137,094.62
87,785.34	41,667.74	38,201.05	71,180.05
32,872,249.44	52,870,554.81	38,106,878.00	27,100,808.13
22,657,753.47	25,936,330.48	27,950,834.34	26,515,443.55
3,706,003.21	5,432,911.17	4,569,080.86	4,195,663.26
2,084,748.13	2,186,224.33	2,181,211.45	2,025,775.21
78,869,524.05	84,025,039.84	87,123,772.50	90,111,538.34
794,719.79	842,412.97	884,266.24	953,227.52
6,554,713.36	6,462,969.55	6,120,745.87	9,151,280.83

Fifteen-Year Collection Record

In Millions of Dollars	*86-87**	*85-86**	*84-85**	*83-84**	*82-83**	*81-82*
Corporation Franchise Tax	$239.13	$231.61	$200.11	$118.40	$109.52	$97.95
Income Taxes						
Corporation	191.19	263.86	293.60	262.10	321.37	291.95
Individual	438.64	457.77	526.68	407.10	229.26	220.13
Liquors-Alcoholic Beverage Tax						
High Alcoholic Content	16.85	18.59	19.78	20.08	21.35	21.31
Low Alcoholic Content	34.48	28.50	33.41	34.28	34.60	35.64
Natural Resources Tax						
General Severance	442.23	617.45	760.66	789.43	849.60	980.37
Other Taxes	126.80	123.88	129.77	101.10	96.29	87.94
Petroleum Products Taxes						
Gasoline	303.82	280.76	306.30	165.96	159.92	165.12
Special Fuels	54.53	54.82	55.48	29.87	26.12	25.41
Sales Tax	1051.71	997.20	1058.06	780.93	743.07	821.98
Soft Drinks Tax and Permit Fee	10.88	11.80	11.05	10.65	10.00	9.72
Tobacco Tax and Permit Fee	78.79	82.99	87.99	57.64	60.99	65.36
Total	$2989.05	$3169.23	$3482.89	$2777.54	$2662.09	$2822.88

*Includes accrued revenues.

Fifteen-Year Collection Record

80-81	79-80	78-79	77-78	76-77	75-76	74-75	73-74	72-73
$71.18	$65.29	$54.22	$51.34	$46.67	$41.68	$37.57	$34.05	$30.65
266.61	249.34	214.08	186.96	95.25	87.74	78.67	67.60	78.78
185.66	247.44	240.72	192.28	133.61	117.64	108.87	99.96	109.42
20.91	20.81	20.25	19.57	18.55	17.60	16.34	15.71	15.69
33.52	30.14	29.90	27.96	26.76	26.23	25.65	25.21	23.87
813.00	522.78	466.32	474.11	492.86	515.65	545.92	387.75	265.34
106.31	96.24	83.24	68.16	65.68	95.30	48.86	51.37	98.18
163.92	165.09	172.01	164.93	156.91	150.43	139.53	135.57	135.77
23.86	22.40	21.22	18.70	16.23	14.50	13.20	12.94	11.22
757.39	647.98	584.91	485.02	415.83	367.94	321.86	296.58	308.82
6.82	8.69	7.87	7.20	6.00	5.67	4.91	4.45	3.73
63.01	60.93	58.56	59.01	56.95	55.95	53.32	51.91	49.95
$2512.99	$2137.18	$1953.30	$1755.24	$1531.30	$1496.33	$1394.70	$1183.10	$1131.42

Summary of Revenue Sources Accrued

During June 1983, a policy change implemented by the Division of Administration converted the state's method of accounting to a modified accrual basis of accounting. Under this policy, "revenues associated with the economic activity of a particular fiscal year must be recognized (accrued) and reported in that year: (a) when the revenues are collected during the fiscal year to which they are associated, or (b) when the revenues are collected within forty-five days after the end of the fiscal year to which they they are associated."

The following table lists the taxes, their net cash collections, amounts accrued to fiscal years 1986 and 1987, and the total net collections for fiscal year 1987, which also appear in the Comparative Collection Statement of this report.

The accrual amounts shown below do not include the following sales tax revenues: Louisiana Economic Diversification Marketing Fund–Culture, Recreation, and Tourism; Louisiana Economic Diversification Marketing Fund–Department of Commerce; Greater New Orleans Tourist and Convention Commission Fund; Jefferson Parish Tourism Fund; and the New Orleans Exhibition Hall Authority Fund. These funds will be reported as major state revenues next fiscal year.

Revenue Source	Net Cash Collections	Less Adjustment for Accrued Taxes 7/3/86-8/14/86	Revenues Accrued to FY 1987	Total Net Collections FY 1987
Contractor Fee, Nonresident	$5,020.00	$1,650.00	$280.00	$3,650.00
Corporation Franchise Tax	236,257,518.51	2,977,619.61	5,845,792.40	239,125,691.30
Electric Cooperative Fee	34,063.20	10,449.70	6,710.00	30,323.50
Gift Tax	2,415,456.78	62,598.72	137,502.57	2,490,360.63
Hazardous Waste Disposal Tax	2,577,679.49	714,752.15	1,145,680.54	3,008,607.88
Income Taxes				
Corporation	191,775,757.10	8,457,394.26	7,870,609.52	191,188,972.36
Fiduciary	9,527,305.27	0.00	530,393.83	10,057,699.10
Individual	487,092,359.43	45,321,918.40	– 3,127,602.77	438,642,838.26
Inheritance and Estate Transfer Tax	38,108,085.42	5,277,951.79	4,846,387.55	37,676,521.18
Liquors - Alcoholic Beverage Tax				
High Alcoholic Content (Liquor/Wine)	16,966,927.56	1,425,732.61	1,311,142.60	16,852,337.55
Low Alcoholic Content (Beer)	34,312,915.58	3,118,011.49	3,288,585.78	34,483,489.87
Retail Alcoholic Beverage	855,656.00	119,809.02	65,920.40	801,767.38
Minerals, Oil, and Gas				
Pipeline Safety Inspection Fee	485,182.32	105,484.85	99,625.48	479,322.95
Surface Mining and Reclamation Fee	175,487.52	0.00	19,280.40	194,767.92
Natural Resources Taxes				
General Severance	449,445,580.57	64,505,077.00	57,288,319.67	442,228,823.24
Reforestation Severance	130,896.19	20,576.95	8,203.33	118,522.57
Occupational License Tax	78,664.33	1,149.87	2,525.34	80,039.80
Petroleum Products Taxes				
Gasoline Tax and Inspection Fee	297,293,651.95	20,636,676.28	27,162,365.73	303,819,341.40
Special Fuels	54,958,079.96	5,847,510.36	5,416,388.04	54,526,957.64
Public Utilities Taxes				
Inspection and Supervision Fee	4,154,506.96	12,385.55	156,679.92	4,298,801.03
Natural Gas Franchise	9,959,874.19	2,738,967.36	1,984,344.48	9,205,251.31
Transportation and Communication	27,303,119.61	6,663,009.87	2,626,403.23	23,266,512.97
Sales Tax	1,037,567,501.86	90,688,883.81	94,832,742	1,051,711,360.80
Soft Drinks Tax	11,299,307.61	1,396,097.75	981,851.45	10,885,061.31
Soft Drink Permit Fee	(1,261.12)	4,912.05	0.00	– 6,173.17
Tobacco Tax	80,224,331.26	3,557,289.57	2,111,676.90	78,778,718.59
Tobacco Permit Fee	7,687.96	80.00	33.34	7,661.30
Unclaimed Property	12,870,688.44	0.00	0.00	12,870,688.44
Total	$3,005,882,043.65	$253,665,969.02	$214,611,842.48	$2,966,827,917.11

Notice

Louisiana law (LSA R.S. 43:32) requires state government agencies to obtain a written request before mailing printed material over ten pages in length. To receive additional copies of this report or to request the annual report for fiscal year 1987-88, please send a letter or post card with your name and address to:

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